



## Certification Form - Excise Tax Deduction for Donation to a Qualified Public School Support Group or a Nonprofit Corporation, Association, or Organization

\*\*Place an "X" in the space provided to indicate whether exemption is claimed under Public Chapter 98, Acts of 2005 or Public Chapter 835, Acts of 2004

\_\_\_\_\_ Under the provisions of Public Chapter 98, Acts of 2005, the undersigned nonprofit corporation, association, or organization certifies that the monetary amount indicated was donated by the taxpayer to the named nonprofit corporation, association, or organization. In order for the taxpayer to receive an excise tax deduction for the monetary amount donated, the nonprofit corporation, association, or organization must provide a signed certification to the taxpayer indicating that the donation was spent to purchase goods and services subject to Tennessee sales or use tax and actually paid Tennessee sales or use tax on those purchases. The deduction is only applicable for the tax year in which the nonprofit corporation, association, or organization makes such certification which shall be the date such certification is signed by the qualified nonprofit corporation, association, or organization. Should the qualified nonprofit corporation, association, or organization falsely certify to the taxpayer that the donation has been spent as indicated, the qualified nonprofit corporation, association, or organization will be liable for the sales or use tax, including applicable penalties and interest, as though the full amount of the donation had actually been spent on items subject to Tennessee sales and use tax. Only donations made to nonprofit corporations, associations, or organizations that are exempt from federal income tax under Section 501(c)(3), nonprofit civic leagues or organizations that are exempt from federal income tax under Section 501(c)(4), and associations or organizations that are exempt from federal income tax under Sections 501(c)(5) and 501(c)(6) of the Internal Revenue Code are eligible for the excise tax deduction.

\_\_\_\_\_ Under the provisions of Public Chapter 835, Acts of 2004, the undersigned qualified public school support organization certifies that the monetary amount indicated was donated by the taxpayer to the named qualified public school support organization. In order for the taxpayer to receive an excise tax deduction for the monetary amount donated, the qualified public school support organization must provide a signed certification to the taxpayer indicating that the donation was spent to purchase goods and services subject to Tennessee sales or use tax and actually paid Tennessee sales or use tax on those purchases. The deduction is only applicable for the tax year in which the qualified school support organization makes such certification which shall be the date such certification is signed by the qualified public school support organization. Should the qualified public school support organization falsely certify to the taxpayer that the donation has been spent as indicated, the qualified public school support organization will be liable for the sales or use tax, including applicable penalties and interest, as though the full amount of the donation had actually been spent on items subject to Tennessee sales or use tax.

Taxpayer's Name: _____	Nonprofit Corporation, Association, Organization or Public School Support Organization: _____
Street: _____	Street: _____
City, State, Zip: _____	City, State, Zip: _____
Franchise, Excise Tax Account Number _____	Sales Tax Number: _____
Amount of Donation _____	Tennessee Sales And Use Tax Paid: _____
	Signature: _____
	Title: _____ Date Signed: _____