



APPLICATION, UPDATE OR CANCELLATION FOR PURCHASE EXEMPTION

Sales and Use Tax

New Applicants: This application should only be filed by charitable, educational or religious institutions and/or those that file as disregarded, resident, single member LLC's who are solely owned by a qualified charity, educational or religious institution, historical site, cemeteries, and units of federal, state or local government.

SECTION A - REASON FOR COMPLETING THIS APPLICATION Must be Completed

Date of Application: _____

- Applying as a new Purchase Exemption Applicant
Requesting to Cancel an Existing Purchase Exemption ID or Removing a Subordinate Location
Updating Information for an Existing Purchase Exemption ID
Adding a New Subordinate Location to an Existing Purchase Exemption ID

Required: If you are adding a New Subordinate Location you must provide the Existing Purchase Exemption ID

Purchase Exemption ID: _____

SECTION B - ORGANIZATION INFORMATION Must be Completed

Legal Name: _____

DBA Name: _____

SOS ID (If Applicable): _____

Required: If your organization does not have a Federal Employer Identification Number (FEIN) you must provide the Social Security Number (SSN) and name of the responsible party (RP).

FEIN: _____ SSN: _____ RP Name: _____

Questionnaire

Does the Organization hold a Sales and Use Tax Account ID?

- Yes No

If yes, provide the Sales and Use Tax Account ID: _____

Does the Organization make any Retail Sales?

- Yes No

If yes, list the type of sales: _____

Location Address

Mailing Address

Mailing Address is the same as Location Address

Street Address (Do NOT List a PO Box): _____

Street Address or PO BOX: _____

City: _____ County: _____ City: _____ County: _____

State: _____ Zip Code: _____ State: _____ Zip Code: _____

Organization Phone Number

Organization Email Address



Organization Type

Required: Is your organization located in Kentucky? [] Yes [] No

Required: Identify your Organization Type by selecting one of the checkboxes below -

- Checkboxes for various organization types: Educational - College or Vo-Tech, Educational - Public, City Government, Religious, Federal Government, Other State or Local Funded, Cemetery, State Government, Organization or Association, County Government, Charitable, Educational - Private School, Historical Site, Federal Job Corp., Special District.

Provide an explanation of the organization's primary function(s) - Attach a separate page, if necessary

SECTION C - CONTACT INFORMATION Must be Completed

Required: Provide the contact information for the individual that should be contacted by the Department of Revenue in order to process your application or to request information regarding your organization.

Table with 3 columns: Organization Contact Name, Organization Contact Phone Number + Ext., Organization Contact Email Address

SECTION D - APPLICATION SUBMISSION, UPDATE, CANCELLATION, OR SUBORDINATE ADDITION Please Take Note

Note: Your application or information update should be submitted to the Department of Revenue via the address, email, or fax number below:

Address: Kentucky Department of Revenue, Division of Sales and Use Tax, PO BOX 181, Station 67, Frankfort, Kentucky 40602-0181
Fax: (502) 564 - 2041
Email: DOR.WebResponseSalesTax@ky.gov



SECTION E -

SIGNATURES

Must be Completed

I hereby certify that the above statements are correct to the best of my knowledge and belief and that I am authorized to sign this application. I agree that in the event it is determined that any of the property purchased is not tax-exempt I will immediately report and pay the required tax measured by the purchase price of this property.

Signature: _____

Printed Name: _____

Title: _____

Date: _____



INSTRUCTIONS

In order for your application to be accepted and reviewed you must submit supporting documentation based on the Organization Type selected in Section B of the application. Locate the Organization Type, listed below, and attach the requested documentation to your application upon submission.

PLEASE NOTE - If your application is APPROVED:

- ✓ You will be permitted to make purchases of tangible personal property, digital property or services without payment of sales and use tax to the supplier. However, purchases of any items not to be used within the exempt function of the organization are taxable.
- ✓ A letter of authorization will be mailed to the organization which will contain the Purchase Exemption ID and instructions for properly claiming the exemption on purchases.
- ✓ If the organization makes taxable sales and is not an education or charitable institution, a sales and use tax permit is required.

CHARITABLE ORGANIZATION or ASSOCIATION EDUCATIONAL – Public, Private School, College or Vo-Tech	RELIGIOUS
<ul style="list-style-type: none"> ✓ A copy of the Articles of Incorporation or By-Laws ✓ A copy of the 501(c)(3) Letter of Determination from the Internal Revenue Service (IRS) ✓ A copy of a Financial Summary that includes a detailed Schedule of Receipts and Disbursements <p>Note: Examples of acceptable financial documents include but are not limited to a Treasurer’s Report, an Annual Budget, or a Profit/Loss statement.</p>	<ul style="list-style-type: none"> ✓ A copy of the Articles of Incorporation of By-Laws ✓ A copy of a Financial Summary that includes a detailed schedule of Receipts and Disbursements ✓ A statement from a Local County Official (Mayor, Judge, PVA, Sheriff or County Clerk) stating that the organization is holding services at the location provided on the application or a copy of the 501(c)(3) Letter of Determination from the Internal Revenue Service (IRS)
SPECIAL DISTRICT	CEMETERY
<ul style="list-style-type: none"> ✓ A copy of the Articles of Incorporation ✓ A copy of the registration filed with the County Clerk 	<ul style="list-style-type: none"> ✓ A document or statement from your PVA Office verifying that the cemetery is exempt from Property Tax. ✓ A copy of the Articles of Incorporation ✓ A detailed Schedule of Receipts and Disbursements <p>Note: Examples of acceptable financial documents include but are not limited to a Treasurer’s Report, an Annual Budget, or a Profit/Loss statement</p>
HISTORICAL SITE	OTHER STATE or LOCAL FUNDED
<ul style="list-style-type: none"> ✓ A copy of letter from the Kentucky Heritage Commission confirming the organization’s listing in the National Register 	<ul style="list-style-type: none"> ✓ An explanation detailing how the organization is funded. The provided documentation must include all funding
GOVERNMENT – City, County, State, or Federal FEDERAL JOB CORP.	
<ul style="list-style-type: none"> ✓ Written documentation confirming the official status of the organization or agency. 	
<p>Required: Out-of-State Organizations must provide proof of exemption from sales tax in the organization state, in addition to other required documents listed above based upon Organization Type.</p>	