

APPLICATION FOR SALES TAX EXEMPTION

FEDERAL IDENTIFICATION NUMBER

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Is organization incorporated? Yes No

Legal Name of Organization

Business Phone Number

Organization Physical Location (street & number or directions) Do *not* use PO box or rural route number

City

State

Zip Code

Mailing Address (street & number, PO box or rural route and box number)

City

State

Zip Code

Office Use Only

EXEMPTION NUMBER

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APPROVED DENIED

SIC CODE

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STATUS

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EXEMPTION YEAR

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COPO

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TYPE OF ORGANIZATION (check one)

- Church.** Attach the following:
 - IRS letter recognizing organization as tax exempt pursuant to 26 USC § 501 (c)(3) **or**
 - Documentation which shows that the church consists of a body of believers which holds religious services and public notification of the place and time of those services such as: a copy of a newspaper ad, a copy of a yellow pages ad; or a newsletter or bulletin sent to regular attendees or distributed during services.
- Public school.**
- Oklahoma System of Higher Education.**
- Private school** registered with the State Department of Education and private institutions of higher education accredited by the Oklahoma Board of Regents for Higher Education. **Attach IRS letter recognizing organization as tax exempt pursuant to 26 USC § 501(c) (3).**
- Parent-Teacher Associations or Organizations.** Attach IRS letter recognizing organization as tax exempt pursuant to 26 USC §501(c)(3).
- State of Oklahoma, local or county government** entity.
- Federal government** or its instrumentality.
- City or county trust or authority.**
- Federally chartered credit union,** Federal Reserve Bank, Federal Land Bank, or Federal Home Loan Bank.
- Rural water district.**
- Museum** which is accredited by the American Museum Association. Attach written confirmation of accreditation.
- Rural Electric Cooperative.**
- Meals on Wheels** - sales of food/food products or any equipment or supplies used in the preparation of the food or food products to or by 501(c)(3) tax exempt organizations which

provide and deliver prepared meals for home consumption. **Attach the following:**

- IRS letter recognizing organization as tax exempt pursuant to 26 USC §501 (c)(3).
- Articles of incorporation, by-laws, brochure, **or** notarized letter from president or chairman of organization describing organization's activities.
- Older Americans Act** - sales of food/food products or any equipment or supplies used in the preparation of the food or food products to or by 501(c)(3) tax exempt organizations which receive federal funding pursuant to Older Americans Act of 1965 to provide nutrition programs for the elderly. **Attach the following:**
 - IRS letter recognizing organization as tax exempt pursuant to 26 USC §501(c)(3).
 - Articles of incorporation, by-laws, brochure, **or** notarized letter from president or chairman of organization describing organization's activities.
 - Letter notifying organization of approval for funding under Older Americans Act of 1965.
- Collection and Distribution** - sales to or by 501(c)(3) tax exempt organizations whose primary purpose is to collect and distribute food and household products to 501(c)(3) organizations which facilitate the distribution of such products to the needy. **Attach the following:**
 - IRS letter recognizing organization as tax exempt pursuant to 26 USC §501(c)(3).
 - Articles of incorporation, by-laws, brochure, **or** notarized letter from president or chairman of organization describing organization's activities.
 - List of organizations, including FEI numbers, to which items were distributed in previous calendar year.
- Children's homes** which are supported or sponsored by one or more churches, members of which serve as trustees of the home. **Attach statement giving description of activities, name and church affiliation of trustees, and for each church named, type of support given during last fiscal year.**

(continued on the back)

- Sales of food, food products, or clothing to children’s homes** which are located on church-owned property and are operated by 501(c)(3) tax exempt organizations. **Attach IRS letter recognizing organization as tax exempt pursuant to 26 USC §501(c)(3) and documentation proving property is church-owned.**
- Children’s home** where 50% of juveniles are court adjudicated and home receives less than 10% of its funding from state funds. **Attach the following:**
 - IRS letter recognizing organization as tax exempt pursuant to 26 USC § 501 (c) (3)
 - Articles of incorporation, by-laws, brochure or notarized letter describing organization’s activities.
 - Financial statements.
 - Statement setting out percent of juveniles served during last fiscal year which were court-adjudicated.
- Boy/Girl Scouts of America or Campfire Boys/Girls Council Organization.** Attach IRS letter recognizing organization as tax exempt pursuant to 26 USC §501(c)(3).
- Disabled American Veterans Department of Oklahoma** or subordinate chapter. **Attach written confirmation that applicant is a currently recognized chapter.**
- Federally qualified health care facility.** Attach letter from U.S. Dept. Of Human Services as evidence of qualification.
- Youth Camps** which are supported or sponsored by churches, members of which serve as trustees. **Attach the following:**
 - Description of activities evidenced by copies of by laws, articles of incorporation, brochures, etc.
 - A statement from the organization giving name and church affiliation of trustees and, for each church named, type of support given by the church during the last fiscal year.

- Migrant health center** or health care facility receiving reimbursement from the **Indigent Care Revolving Fund.** Attach copy of letter or disbursement voucher from the fund showing date funds were disbursed.
- Community based health center** providing primary care services at no cost to the patient and exempt from taxation pursuant to 26 USC §501(c)(3). **Attach the following:**
 - IRS letter recognizing organization as tax exempt pursuant to 26 USC §501(c)(3).
 - Description of services evidenced by copies of by-laws, articles of incorporation, brochure, etc.
 - Proof, such as intake documents or financial statements, that services are provided at no cost to recipients.
- Cultural organization** established to sponsor and promote educational, charitable and cultural events for **disadvantaged children.** **Attach the following:**
 - IRS letter recognizing organization as tax exempt pursuant to 26 USC §501(c)(3).
 - Articles of incorporation, by-laws, brochure or notarized letter describing organization’s activities.
- Boys & Girls Clubs of America affiliate** which is not affiliated with the Salvation Army. **Attach IRS letter recognizing organization as tax exempt pursuant to 26 USC §501(c)(3) and evidence of affiliation.**
- Tax-exempt independent nonprofit biomedical research foundations** that provide educational programs for Oklahoma science students and teachers. **Attach IRS letter recognizing organization as tax exempt pursuant to 26 USC §501(c)(3) and a written description of organization’s activities.**
- Tax-exempt independent nonprofit community blood banks** headquartered in Oklahoma. **Attach IRS letter recognizing organization as tax exempt pursuant to 26 USC §501(c)(3) and a written description of organization’s activities.**

Additional documentation may be required.

This is to certify that the organization and responsible person(s) listed understand that only purchases of items for use solely by the organization are exempt from sales tax. Exemptions issued by this application will be properly utilized and safeguarded from abuse.

Signature of Authorized Representative
(If a corporation, should be an officer.)

Name (printed) of Authorized Representative

Title of Authorized Representative

Social Security Number

Date

Mandatory inclusion of Social Security and/or Federal Identification numbers is required on forms filed with the Oklahoma Tax Commission pursuant to Title 68 of the Oklahoma Statutes and Regulations thereunder, for identification purposes, and are deemed part of the confidential files and records of the Oklahoma Tax Commission. **YOUR FEDERAL IDENTIFICATION NUMBER DOES NOT QUALIFY YOU FOR THE SALES TAX EXEMPTION.**

PLEASE NOTE: All exempt purchases must be invoiced to the organization and paid by funds or check directly from the organization to qualify for the exemption.

Attach all required documents and mail to:

**Oklahoma Tax Commission
Taxpayer Assistance Division
PO Box 26920
Oklahoma City, OK 73126-0920**

or

Fax to: (405) 521-3826