

# Exempt Organization Guide

Please locate your state for form links and special instructions.

State	Form	Form Link	Special Instructions
Alabama	Copy of Act establishing the exemption. (State Issued Letter)	N/A	We are required to file a copy of the letter issued by the AL Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase. Please faxes back to 512-283-2210, remember to reference your customer number.
Alaska	No Sales/Use Tax	N/A	N/A
Arizona	5000 Transaction Exemption Cert	<a href="#">Arizona Department of Revenue Transaction Privilege Tax Exemption Certificate Form 5000</a>	Exempt Organizations are taxable with the exception of some healthcare organizations.
Arkansas	Exemption Certificate ST391	<a href="#">Arkansas Exemption Certificate ST391</a>	Exempt Organizations are taxable with the exception of some state owned & hospitals.
California	Guide available	<a href="#">Publication 48</a>	Go to pg 8 for instructions, then Send request to Compliance Program Analysis Section, MIC:02 Board of Equalization PO Box 942879 Sacramento, CA 94279-0002
Colorado	Application for Sales Tax Exemption	<a href="#">Application for Sales Tax Exemption for Colorado Organizations</a>	N/A
Connecticut	Cert 119 Qualifying Exempt Organizations (Also Valid: State Issued Certificate)	<a href="#">Form Cert-119</a>	For More Information: Call Taxpayer Services at 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911. Preview and download forms and publications from the DRS Web site at <a href="http://www.ct.gov/DRS">www.ct.gov/DRS</a>

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Delaware	No Sales/Use Tax	N/A	N/A
District of Columbia	State Issued Certificate	<a href="#">Certificate of Exemption Application</a>	We are required to file a copy of the DC Certificate of Exemption recognizing an entity as one which is exempt from sales tax on its purchase. If you do not have an exemption certificate from the state of DC, you may apply for tax exemption by going to the link provided.
Florida	Consumer's Certificate of Exemption (State Issued)	<a href="#">Certificate of Exemption Application</a>	We are required to file a copy of the FL Consumer's Certificate of Exemption recognizing an entity as one which is exempt from sales tax on its purchase. If you do not have an exemption certificate from the state of FL, you may apply for tax exemption by going to the
Georgia	Taxable (Limited to Nursing Homes, Hospices and Hospitals)	<a href="#">Application for Non-Profit In Patient Certificate of Exemption</a>	Tax Exemption limited to nursing homes, hospices, general hospitals and mental hospitals licensed by the Georgia Department of Human Resources.
Hawaii	Taxable	N/A	State is not eligible for tax exemption.
Idaho	ST 101 Sales Tax Exemption Certificate	<a href="#">Form ST-101</a>	For more information go to <a href="http://tax.idaho.gov/">http://tax.idaho.gov/</a>
Illinois	Department of Revenue Exemption Letter (State Issued)	<a href="#">Illinois State Instructions</a>	We are required to file a copy of the state-issued- letter from the IL Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase.
Indiana	ST 105 General Exemption Certificate	<a href="#">Form ST 105</a>	N/A
Iowa	31014 Sales Tax Exemption Certificate	<a href="#">Form 31 014</a>	N/A
Kansas	State Issued Letter, (Specifically Identified Entities)	<a href="#">Kansas Tax Exempt Guide</a>	For more information go to <a href="http://www.ksrevenue.org/pecwelcome.html">http://www.ksrevenue.org/pecwelcome.html</a>

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Kentucky	Form 51A126 Purchase Exemption Certificate	<a href="#">Form 51A126</a>	N/A
Louisiana	Taxable (Except for some hospitals and Parish hospital districts.)	N/A	Please go to <a href="http://www.rev.state.la.us/sections/taxforms/default.aspx?code=SLS&amp;year=2012#typeApplicationsforExemption">http://www.rev.state.la.us/sections/taxforms/default.aspx?code=SLS&amp;year=2012#typeApplicationsforExemption</a> for a list of Exemption Certificates available
Maine	Permanent Exemption Certificate (State Issued Certificate)	N/A	We are required to file a copy of the state-issued-certificate from the ME Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase. Please find here: <a href="http://www.maine.gov/revenue/salesuse/exemption/exemptions.html">http://www.maine.gov/revenue/salesuse/exemption/exemptions.html</a> a list of organizations for which there may be a Maine Sales Tax exemption. Review this list in order to determine if there is an exemption provided for your organization.
Maryland	Exemption Certificate (State Issued Card)	<a href="#">Combined Registration Application</a>	We are required to file a copy of the state-issued-certificate from the MD Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase. For more information please go to <a href="http://business.marylandtaxes.com/taxinfo/salesanduse/exemption/applying.asp">http://business.marylandtaxes.com/taxinfo/salesanduse/exemption/applying.asp</a>
Massachusetts	State Issued Certificate ST-2 or ST-5 Exempt Purchaser Certificate	<a href="#">Form ST-5</a>	Please go to <a href="http://www.mass.gov/dor/forms/restricted-forms-notice.html">http://www.mass.gov/dor/forms/restricted-forms-notice.html</a> for more information about the ST-2 Form.
Michigan	3372 Certificate of Exemption	<a href="#">Form 3372</a>	For more information please go to <a href="http://michigan.gov/taxes/0,1607,7-238-43529-155524.html">http://michigan.gov/taxes/0,1607,7-238-43529-155524.html</a>
Minnesota	ST3 Certificate of	<a href="#">Form ST3</a>	N/A

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Mississippi	Tax Commission Exemption Letter (State Issued)	See Special Instructions	We are required to file a copy of the state-issued- letter from the MS Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase. In general, nonprofit organizations are not exempt from sales tax in Mississippi, however some exemptions do apply. For more information about applying for an exemption letter go to <a href="http://www.dor.ms.gov/regist.html">http://www.dor.ms.gov/regist.html</a>
Missouri	Department of Revenue Exemption Letter (State Issued)	<a href="#">Missouri Sales/Use Tax Exemption Application Form 1746</a>	We are required to file a copy of the state-issued- letter from the MO Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase. If you do not have an exemption letter from the state of MO, you may apply for tax exemption by going to the link provided.
Montana	No Sales/Use Tax	N/A	N/A
Nebraska	Form 13 Exempt	<a href="#">Form 13</a>	N/A
Nevada	Department of Revenue Exemption Letter (State Issued)	<a href="#">NV Application for Tax Exemption</a>	We are required to file a copy of the state-issued- letter from the NV Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase. If you do not have an exemption letter from the state of NV, you may apply for tax exemption by going to the link provided.
New Hampshire	No Sales/Use Tax	N/A	N/A
New Jersey	ST 5 Exemption Certificate (State Issued)	<a href="#">Application for ST-5 Certificate</a>	We are required to file a copy of the state-issued- certificate (Form ST-5) from the NJ Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase. If you do not have an exemption letter from the state of NJ, you may apply for tax exemption by going to the link provided.

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<b>New Mexico</b>	Nontaxable Transaction Certificate (State Issued)	<a href="#">Application for Non-Taxable Transaction Certificate</a>	We are required to file the Non-Taxable Transaction Certificate - Series 1992 (Form #ACD-31052) as issued by the NM Taxation and Revenue Department recognizing an entity as one which is statutorily exempt from sales tax on its purchase. It must be specifically issued to DELL MARKETING LP CRS# 02-383056-005 One Dell Way Round Rock, TX 78682. For more information about NM Taxation please go to <a href="#">Application for Business Tax Identification Number</a>
<b>New York</b>	Exempt Organization Certificate (State Issued)	<a href="#">Form ST-119.2</a>	We are required to file a copy of the state-issued-certificate from the NY Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase. If you do not have an exemption certificate from the state of NY, you may apply for tax exemption by going to the link provided.
<b>North Carolina</b>	Taxable	N/A	N/A
<b>North Dakota</b>	Certificate of Exempt Status (State Issued Certificate)	<a href="#">North Dakota Application for Sales Tax Exemption Certificate</a>	The exempt organization will receive a Certificate of Exempt Status – Exempt Organization containing a number beginning with an E followed by a four-digit number. A copy of the North Dakota sales tax exemption certificate must be presented to the supplier when purchases are made. North Dakota does not recognize exemption certificates or numbers issued by other states or government entities.
<b>Ohio</b>	Unit Certificate of Exemption	<a href="#">Sales and Use Tax Unit Exemption Certificate</a>	N/A
<b>Oklahoma</b>	State of Oklahoma Exemption Letter (State Issued Letter)	<a href="#">Oklahoma Tax Commission Application for Sales Tax Exemption</a>	We are required to file a copy of the letter from the Oklahoma Tax Commission recognizing an entity as one which is statutorily exempt from sales tax on its purchase. . If you do not have an exemption certificate from the state of OK, you may apply for tax exemption by going to the link provided.
<b>Oregon</b>	No Sales/Use Tax	N/A	N/A

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<b>Pennsylvania</b>	REV- 1220AS Tax Exemption Certificate & REV-1715 Declaration of Sales Tax Exemption (if purchase is more than \$200.00)	<a href="#">REV-1220AS Pennsylvania Exemption Certificate</a>  <a href="#">REV-1715 Declaration of Sales Tax Exemption</a>	Use form REV-1220AS in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75-00000-0).
<b>Rhode Island</b>	Certificate of Exemption Letter (State Issued)	<a href="#">Application for Certificate of Exemption</a>	We are required to file a copy of the state-issued letter from the RI Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase. If you do not have an exemption certificate from the state of RI, you may apply for tax exemption by going to the link provided.
<b>South Carolina</b>	Taxable	N/A	N/A
<b>South Dakota</b>	SDE form 1932 V3 Certificate of Exemption	<a href="#">Certificate of Exemption SDE Form 1932 v10</a>	N/A
<b>Tennessee</b>	State Issued Letter of Exemption	<a href="#">Application for Registration</a>	We are required to file a copy of the state-issued letter from the TN Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase. If you do not have one, completion of this application will register your organization for sales or use tax exemption.
<b>Texas</b>	State Issued Letter of Exemption	See Special Instructions	We are required to file a copy of the state-issued letter from the TX Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase. Please go to <a href="http://www.window.state.tx.us/taxinfo/taxforms/93-forms.html">http://www.window.state.tx.us/taxinfo/taxforms/93-forms.html</a> and complete the application for exemption that best describes your exempt organization
<b>Utah</b>	Exemption Certificate TC-721	<a href="#">Sales &amp; Use Tax Exemption Certificate TC-721DP</a>	Sales and Use Tax Exemption Certificate for issuance only by Direct Payment Permit Holders. If you do not have a Direct Payment Permit please go to <a href="#">Direct Payment Permit Application</a>

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Vermont	Exempt Organization Certificate of Exemption S-3	<a href="#">Exempt Organization Certificate of Exemption S-3</a>	If you are an exempt organization, you must receive a Vermont Business Tax Account to qualify for sales and use tax exemptions.
Virginia	State Issued Certificate or ST13A (Churches)	<a href="#">Sales &amp; Use Tax Exemption Certificate ST-13A</a>	For more information go to <a href="http://www.tax.virginia.gov/site.cfm?alias=SUTExemption">http://www.tax.virginia.gov/site.cfm?alias=SUTExemption</a>
Washington	Taxable	N/A	N/A
West Virginia	Exemption Certificate F0003	<a href="#">Certificate of Exemption F0003</a>	For general instructions on completing the form go to <a href="http://www.state.wv.us/taxrev/sst/sstgb_Instruction.pdf">http://www.state.wv.us/taxrev/sst/sstgb_Instruction.pdf</a>
Wisconsin	S 211 Certificate of Exemption (Also Valid: State Issued Certificate)	<a href="#">Sales &amp; Use Tax Exemption Certificate S-211</a>	To apply for exempt status in WI please go to <a href="#">Application For Wisconsin Sales &amp; Use Tax Exempt Status</a>
Wyoming	Streamline Certificate	<a href="#">Wyoming Certificate of Exemption</a>	N/A