



## **TAX EXEMPT INFORMATION\*\***

This document is provided as a service. Please refer to your states IRS website for the most up-to-date information as your state's tax laws may have changed.

**\*\*Disclaimer\*\* This resource was not created by a tax expert. Knowing the laws specific to your state is ultimately the organization's responsibility.**

**Alabama Rules:** <https://revenue.alabama.gov/wp-content/uploads/2017/05/810-6-5-.02.pdf>  
(Alabama governmental entities are not required to obtain a certificate of exemption. They may present a letter from the Revenue Department or copies of the state statute granting an exemption.)

<https://revenue.alabama.gov/wp-content/uploads/2017/05/09302015.pdf>  
(Letter stating where form can be found)

**Alabama Form:** <https://revenue.alabama.gov/wp-content/uploads/2017/11/stexa1.pdf>

**Alaska Rules:** <http://www.tax.alaska.gov/programs/programs/index.aspx?10002>  
(Alaska does not have a sales & use tax)

**Arizona Rules:** <http://www.azleg.gov/ars/42/05009.htm>

**Arizona Form:** <https://www.salestaxhandbook.com/pdf/certificates/az-5000.pdf>

**Arkansas Rules:**  
<https://www.arkansasedc.com/why-arkansas/business-climate/tax-structure/sales-and-use-tax>

**Arkansas Form:**

<http://www.dfa.arkansas.gov/offices/exciseTax/salesanduse/Documents/f0003.pdf>

**California Rules:** <http://www.cdtfa.ca.gov/DownloadFile.ashx?path=/formspubs/pub18.pdf>

(Sales of books to nonprofit organization are not eligible for exemption)

**Colorado Rules:** <https://www.colorado.gov/pacific/sites/default/files/DR0099.pdf>

11/01/2018-form being updated.

**Colorado Form:** <https://www.colorado.gov/pacific/sites/default/files/DR0715.pdf>

(Copy of their certificate should be retained along with this affidavit if the purchase is being made by a charitable or religious organization)

**Connecticut Rules:** <http://www.ct.gov/drs/cwp/view.asp?a=1541&q=270818> (General)

<https://portal.ct.gov/DRS/Publications---Special-Notices/1998/SN-9811-Exemption-From-Sales-And-Use-Taxes-Of--Sales-By-Nonprofit-Organizations-At-Fundraising-or-So>

(Rules for NON-Profits)

**Connecticut Form:**

<https://portal.ct.gov/-/media/DRS/Forms/1-2018/Certificates/CERT119pdf.pdf?la=en>

**DC Rules:** <https://otr.cfo.dc.gov/page/tax-exemptions-frequently-asked-questions-faqs>

**DC Certificate:**

[https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/fr-164\\_REV12-12FIL\\_LIN.pdf](https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/fr-164_REV12-12FIL_LIN.pdf)

**Delaware:** [http://revenue.delaware.gov/services/Business\\_Tax/Step4.shtml](http://revenue.delaware.gov/services/Business_Tax/Step4.shtml)

(No state or local sales tax)

**Florida Rules:** <https://www.flrules.org/gateway/ruleno.asp?id=12A-1.038>

(Final 12A-1.038 Consumer's Certificate of Exemption; Exemption Certificates)

[http://floridarevenue.com/taxes/businesses/Pages/sales\\_cex.aspx](http://floridarevenue.com/taxes/businesses/Pages/sales_cex.aspx) (Basic Info)

**Florida Certificate:** [http://floridarevenue.com/Forms\\_library/current/dr5.pdf](http://floridarevenue.com/Forms_library/current/dr5.pdf)

(Application= Form #DR5. When EXEMPTION is approved/issued, you will receive Form # DR14.)

**Georgia Rules:** <https://dor.georgia.gov/nontaxable-sales>

**Georgia Form:**

[https://dor.georgia.gov/sites/dor.georgia.gov/files/related\\_files/document/LATP/Form/ST-5\\_Certificate\\_of\\_Exemption%2010.25.16.pdf](https://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/LATP/Form/ST-5_Certificate_of_Exemption%2010.25.16.pdf)

**Hawaii:** <http://tax.hawaii.gov/geninfo/get/> (Hawaii has no sales tax. Instead they have a General Excise Tax. The business is taxed rather than the customer.)

**Hawaii Form:** <http://files.hawaii.gov/tax/forms/2016/g6.pdf>  
(Form for Exemption from GET)

**Idaho Rules:** <https://tax.idaho.gov/i-1118.cfm>

**Idaho Form:** [https://tax.idaho.gov/forms/EFO00149\\_12-04-2018.pdf](https://tax.idaho.gov/forms/EFO00149_12-04-2018.pdf)

**Illinois Rules:** <http://tax.illinois.gov/Publications/Pubs/Pub-104.pdf>

(Organization will be sent a certificate of exemption from Illinois Department of Revenue with their State Tax Exemption Number.)

\* To document the exemption, you must request from the purchaser either a copy of the purchaser's exemption certificate issued by IDOR or the purchaser's "E" number. (In this case, before completing the transaction, retailers should verify this number by using MyTax Illinois, available on the IDOR website at [tax.illinois.gov](http://tax.illinois.gov), or by calling IDOR at **217 782-8881**).

<https://www2.illinois.gov/rev/individuals/Pages/fairs.aspx>

(Taxes at Fairs, Festivals, Flea Markets & Craft Shows)

<https://mytax.illinois.gov/> (Verify a Sales Tax Exemption Number)

**Illinois Forms:** <https://www2.illinois.gov/rev/forms/reg/Documents/stax-1.pdf> (Application for Sales Tax Exemption)

**Indiana Rules:** <https://www.in.gov/dor/5761.htm>

(Info for STE for Non-Profits)

**Indiana Forms:** <https://www.in.gov/dor/3504.htm>

(Look for Form# ST-105)

**Iowa Rules:** [https://tax.iowa.gov/sites/files/idr/documents/78637\\_0.pdf](https://tax.iowa.gov/sites/files/idr/documents/78637_0.pdf)

**Iowa Form:**

[https://tax.iowa.gov/sites/files/idr/forms1/IowaSalesTaxExemptionCertificate%2831014%29\\_0.pdf](https://tax.iowa.gov/sites/files/idr/forms1/IowaSalesTaxExemptionCertificate%2831014%29_0.pdf)

**Kansas Rules:** <https://ksrevenue.org/forms-btsaleex.html>

<https://ksrevenue.org/pdf/pub1528.pdf> (Tax Exempt Info Booklet)

**Kansas Certificate Sample:** <https://ksrevenue.org/pdf/pr-78ks.pdf>

<https://ksrevenue.org/pdf/st28a.pdf> (Resale Exemption Certificate)

**Kentucky Rules:**

<https://revenue.ky.gov/Business/Sales-Use-Tax/pages/default.aspx>

**Kentucky Certificate:** <https://revenue.ky.gov/Forms/51A1261209.pdf> (Sample)

**Louisiana Rules:** <http://www.revenue.louisiana.gov/SalesTax/GeneralSalesAndUseTax>  
<http://revenue.louisiana.gov/FAQ/QuestionsAndAnswers/8> (FAQ)  
[http://www.revenue.louisiana.gov/publications/20215\(9\\_11\)BR.pdf](http://www.revenue.louisiana.gov/publications/20215(9_11)BR.pdf)  
(NP Differences)

**Louisiana Form:** [http://revenue.louisiana.gov/TaxForms/1048\(1\\_18\)F.pdf](http://revenue.louisiana.gov/TaxForms/1048(1_18)F.pdf) (Fundraising Activities) <http://revenue.louisiana.gov/Forms/ForBusinesses> (Detailed List of Forms, each entity has a separate form to fill out. For example, Banks, Schools, Government Entity, Etc.)

**Maine Rules:** <https://www.maine.gov/revenue/salesuse/BusinessGuide112017.pdf>  
<https://www.maine.gov/revenue/salesuse/Bull3620160404.pdf> (Instructional Bulletin for Exempt Organizations & Government Agencies)

**Maine Form:** Organization will receive a permanent tax exemption certificate from the Maine Department of Revenue.

**Maryland Rules:**  
[https://taxes.marylandtaxes.gov/Business\\_Taxes/Business\\_Tax\\_Types/Sales\\_and\\_Use\\_Tax/default.shtml](https://taxes.marylandtaxes.gov/Business_Taxes/Business_Tax_Types/Sales_and_Use_Tax/default.shtml)

**Maryland Form:** Organization will be mailed a wallet-sized card with their exemption number on it from the Comptroller's Office

**Massachusetts Rules:**  
<http://www.mass.gov/dor/individuals/taxpayer-help-and-resources/tax-guides/salesuse-tax-guide.html#exempt>

**Massachusetts Form:**  
<https://www.mass.gov/files/documents/2017/12/12/dor-sales-use-form-st-5.pdf> (Note that it is stated on this form that a copy of their Form ST-2 needs to be attached.)

**Michigan Rules:** [http://www.michigan.gov/taxes/0,4676,7-238-43519\\_43529-155524--,00.html](http://www.michigan.gov/taxes/0,4676,7-238-43519_43529-155524--,00.html)  
(Main Info Page)

**Michigan Form:** [https://www.michigan.gov/documents/taxes/3372\\_216612\\_7.pdf](https://www.michigan.gov/documents/taxes/3372_216612_7.pdf)

**Minnesota Rules:**  
<http://www.revenue.state.mn.us/businesses/sut/Pages/Business-Guide/Home.aspx> (General Guide)

<http://www.revenue.state.mn.us/businesses/sut/Pages/Nonprofit-Organizations/Home.aspx>  
(Non- Profit Organization Guide)

**Minnesota Form:** [http://www.revenue.state.mn.us/Forms\\_and\\_Instructions/st3.pdf](http://www.revenue.state.mn.us/Forms_and_Instructions/st3.pdf)

**Mississippi Rules:** <http://www.dor.ms.gov/Pages/SalesTax-FAQs.aspx#529> (The Mississippi Department of Revenue does not accept or use blanket certificates. A customer should always provide a valid letter of exemption issued by the Mississippi Department of Revenue such as, a Sales Tax or Use Tax Permit, a Material Purchase Certificate, a Direct Pay Permit or a Letter Ruling.)

**Missouri Rules:** <http://dor.mo.gov/business/sales/sales-use-exemptions.php>

**Missouri Form:** <https://dor.mo.gov/forms/149.pdf>  
(Exemption letters are issued to civic, religious, political subdivisions & educational organizations.)

**Montana Rules:**  
<http://revenue.mt.gov/home/individuals/RD-Other-Busienss-Informaton#Sales-Tax-654>  
(Montana does not have sales tax)

**Nebraska Rules:** [http://www.revenue.nebraska.gov/question/exempt\\_sales\\_chart.html#exempt](http://www.revenue.nebraska.gov/question/exempt_sales_chart.html#exempt)

**Nebraska Form:** [http://www.revenue.nebraska.gov/tax/current/fill-in/f\\_13.pdf](http://www.revenue.nebraska.gov/tax/current/fill-in/f_13.pdf)

**Nevada Rules:** [https://tax.nv.gov/FAQs/Sales\\_Tax\\_Information\\_\\_FAQ\\_s/](https://tax.nv.gov/FAQs/Sales_Tax_Information__FAQ_s/)

**Nevada Form:**  
[https://tax.nv.gov/uploadedFiles/taxnvgov/Content/Forms/RCE\\_Sales\\_Tax\\_Exemption\\_Application.pdf](https://tax.nv.gov/uploadedFiles/taxnvgov/Content/Forms/RCE_Sales_Tax_Exemption_Application.pdf)

**New Hampshire Rules:** <https://www.revenue.nh.gov/assistance/resale-exempt-certs.htm>  
(The State of New Hampshire does not have general sales and use tax.)

**New Jersey Rules:** <http://www.state.nj.us/treasury/taxation/pdf/pubs/sales/su6.pdf>  
<https://www.state.nj.us/treasury/taxation/pdf/pubs/sales/st5.pdf> (Exempt Organization Certificate)

**New Jersey Form:** [http://www.state.nj.us/treasury/taxation/pdf/other\\_forms/sales/st4.pdf](http://www.state.nj.us/treasury/taxation/pdf/other_forms/sales/st4.pdf)

**New Mexico Rules:**  
<http://www.tax.newmexico.gov/Businesses/non-taxable-transaction-certificates.aspx>

**New Mexico Form:** Organization will receive a nontaxable transaction certificate (NTTC)

**New York Rules:**

[https://www.tax.ny.gov/pubs\\_and\\_bulls/tg\\_bulletins/st/exemption\\_certificates\\_for\\_sales\\_tax.htm](https://www.tax.ny.gov/pubs_and_bulls/tg_bulletins/st/exemption_certificates_for_sales_tax.htm)

(The United States government; an agency or political subdivision of the United States government or New York State; or a New York State agency, authority, or political subdivision must issue a governmental purchase order or other appropriate proof that the sale is to the government to make a purchase without paying sales tax.)

**New York Form:** [http://www.upstate.edu/travel/pdf/nys\\_st-119-1.pdf](http://www.upstate.edu/travel/pdf/nys_st-119-1.pdf)

**North Carolina Rules:** <https://www.ncdor.gov/taxes-forms/sales-and-use-tax>  
<https://www.ncdor.gov/taxes-forms/sales-and-use-tax/general-sales-and-use-tax>

**North Carolina Forms:**

[https://files.nc.gov/ncdor/documents/files/e595e\\_2017121417\\_webfill\\_v2.pdf](https://files.nc.gov/ncdor/documents/files/e595e_2017121417_webfill_v2.pdf)

**North Dakota Rules:** <https://www.nd.gov/tax/faqs/articles/210-/>

**North Dakota Form:** (Organization will receive a *Certificate of Exempt Status – Exempt Organization* issued by the Tax Commissioner)

**Ohio Rules:** [http://www.tax.ohio.gov/sales\\_and\\_use/information\\_releases/st200502.aspx](http://www.tax.ohio.gov/sales_and_use/information_releases/st200502.aspx)

(The use of a specific form is not mandatory when claiming an exemption. So long as the consumer provides the vendor or seller with all data elements required for a valid exemption certificate, the vendor may accept the certificate and be relieved of the obligation to collect the tax)

**Ohio Forms:**

[http://www.tax.ohio.gov/portals/0/forms/fill-in/sales\\_and\\_use/exemption\\_certificates/ST\\_STEC\\_U\\_FI.pdf](http://www.tax.ohio.gov/portals/0/forms/fill-in/sales_and_use/exemption_certificates/ST_STEC_U_FI.pdf) (Unit Exemption)

[https://procure.ohio.gov/pdf/ST\\_STEC\\_B\\_FI.pdf](https://procure.ohio.gov/pdf/ST_STEC_B_FI.pdf) (Blanket Exemption)

**Oklahoma Rules:** <https://www.ok.gov/tax/documents/PubD.pdf>

(Example of a permit is found on page 12. In addition to the permit or letter we also need “a signed statement that the purchase is authorized by, and being made by, the exempt entity, with the funds of the exempt entity, and not the individual” <<this rule is found on page 8 under Rule 710:65-7-15)

**Oregon Rules:** <http://www.oregon.gov/DOR/Pages/sales-tax.aspx>

(No State Sales tax)

**Pennsylvania Rules:**

[https://revenue-pa.custhelp.com/app/answers/detail/a\\_id/424/~when-should-i-use-a-rev-1220-p-a-exemption-certificate%3F](https://revenue-pa.custhelp.com/app/answers/detail/a_id/424/~when-should-i-use-a-rev-1220-p-a-exemption-certificate%3F)

**Pennsylvania Forms:**

**Application:** <https://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/SUT/Documents/rev-72.pdf>

**Form:**

<https://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/SUT/Documents/rev-1220.pdf>

**Rhode Island Rules:** <http://www.tax.ri.gov/regulations/salestax/07-48.php>

(Organization will be mailed a certificate from the Tax Administrator)

**South Carolina Rules:**

<https://dor.sc.gov/resources-site/publications/Publications/Sales%20and%20Use%20Tax%20M anual%202015%20Edition-Web.pdf>

**South Carolina Form:** <https://dor.sc.gov/forms-site/Forms/ST8.pdf>

(Organization can provide their Exemption Certificate ST-9 issued by the State of South Carolina Department of Revenue or the form linked above)

**South Dakota Rules:**

[https://dor.sd.gov/Taxes/Business\\_Taxes/Publications/PDFs/STGuide.pdf](https://dor.sd.gov/Taxes/Business_Taxes/Publications/PDFs/STGuide.pdf)

**South Dakota Form:** <http://cloud.spok.com/Tax-Exempt-Forms/South-Dakota.pdf>

**Tennessee Rules:**

<https://www.tn.gov/content/dam/tn/revenue/documents/rulings/sales/11-61.pdf>

**Tennessee Form:**

<https://www.tn.gov/revenue/taxes/sales-and-use-tax/sales-and-use-tax-certificate-verification-application.html>

(Website to verify certificates)

**Texas Rules:** <https://comptroller.texas.gov/taxes/exempt/>

**Texas Form:** <https://comptroller.texas.gov/taxes/sales/forms/>

(Form will be found under “Resale and Exemption Certificates”)

**Utah Rules:** <http://tax.utah.gov/sales>

**Utah Form:** <http://tax.utah.gov/forms/current/tc-721.pdf>

**Vermont Rules:** <http://tax.vermont.gov/business-and-corp/sales-and-use-tax/exemptions>

**Vermont Form:** <http://tax.vermont.gov/sites/tax/files/documents/s-3.pdf>

**Virginia Rules:** <https://www.tax.virginia.gov/retail-sales-and-use-tax>

**Virginia Forms:**

<https://www.tax.virginia.gov/sites/default/files/taxforms/exemption-certificates/any/st-12-any.pdf>

*(For use by the Commonwealth of Virginia, a political subdivision of the Commonwealth of Virginia, or the United States)*

<https://www.tax.virginia.gov/sites/default/files/taxforms/exemption-certificates/any/st-13a-any.pdf>

*(For use by a church conducted not for profit that is exempt from income taxation under Internal Revenue Code (IRC) Section 501 (c) (3) or from property taxation under Va. Code § 58.1-3606)*

Nonprofits: An exempt organization with a valid exemption certificate should provide the retailer with a copy of the exemption certificate issued by Virginia Tax.

**Washington:**

<https://dor.wa.gov/find-taxes-rates/retail-sales-tax/retail-sales-and-use-tax-exemptions>

(There are no applicable exemptions)

**West Virginia Rules:** <http://tax.wv.gov/Documents/TSD/tsd320.pdf>

**West Virginia Form:** <http://www.state.wv.us/taxrev/sst/f0003.pdf>

**Wisconsin Rules:** <https://www.revenue.wi.gov/Pages/FAQS/pcs-s-exempt.aspx>

**Wisconsin Forms:** <https://www.revenue.wi.gov/DORForms/exemptcert.pdf>

**Wyoming Rules:**

[https://0ebaeb71-a-84cef9ff-s-sites.googlegroups.com/a/wyo.gov/wy-dor/Chapter2doc9586.pdf?attachauth=ANoY7cqXlaOCUOowUSK\\_8Gk\\_tWKSCH68yq4ovApKIKZHlrmqv-79fiJDNgOhb8Lu8Pbd3hG42DrWYiEFsEiXTz\\_yUlraFK\\_TTEFgLuymCjvq\\_Susqzx7CWI7Umxml1COKl4V832Gp4jaK7B5Anx1GngX5-\\_jh6Ehy0htjlnLOlygXQo83qUPb12fZNNEN7KaVAfj-5noQ4NiuWPZkIK1ZGg7JywEbDv9Sw%3D%3D&attredirects=0](https://0ebaeb71-a-84cef9ff-s-sites.googlegroups.com/a/wyo.gov/wy-dor/Chapter2doc9586.pdf?attachauth=ANoY7cqXlaOCUOowUSK_8Gk_tWKSCH68yq4ovApKIKZHlrmqv-79fiJDNgOhb8Lu8Pbd3hG42DrWYiEFsEiXTz_yUlraFK_TTEFgLuymCjvq_Susqzx7CWI7Umxml1COKl4V832Gp4jaK7B5Anx1GngX5-_jh6Ehy0htjlnLOlygXQo83qUPb12fZNNEN7KaVAfj-5noQ4NiuWPZkIK1ZGg7JywEbDv9Sw%3D%3D&attredirects=0)

**Wyoming Form:**

[https://smartpay.gsa.gov/sites/default/files/Wyoming%20Sales%20Tax%20Exemption%20Form\\_0.pdf](https://smartpay.gsa.gov/sites/default/files/Wyoming%20Sales%20Tax%20Exemption%20Form_0.pdf)