

COMMONWEALTH OF KENTUCKY  
REVENUE CABINET  
Frankfort  
04/17/97

*Kentucky PTA*

KY CONGRESS OF PARENTS AND TEACHERS  
148 CONSUMER LANE  
P O BOX 654  
FRANKFORT KY 40602

Location Address:  
148 CONSUMER LANE  
P O BOX 654  
FRANKFORT KY 40602

PURCHASE EXEMPTION NUMBER: A-14300

EFFECTIVE DATE: 09/22/82

Based on the information submitted in your "Application for Purchase Exemption", you are hereby authorized to purchase tangible personal property or services without paying or reimbursing the vendor for the sales or use tax with respect to such purchases.

Your vendor is hereby authorized to sell tangible personal property or services to you without receipt of sales or use tax, provided he receives a copy of a purchase exemption certificate, Revenue Form 51A126, in good faith and retains the copy in his records. Every invoice should show that delivery was made to you and should bear the exemption permit number shown above. The vendor may deduct receipts from these sales on Line 4 of his return.

If any of the property purchased is not used within the exempt function of a charitable, educational or religious institution, you will immediately report and pay the require tax measured by the purchase price of the property. Any official or employee of the institution who uses his position to make tax-free purchases for his own personal use or that of any other person will be subject to the penalties provided in KRS 139.990 and other applicable laws.

This exemption authorization applies only to purchases made by the institution. If you are a nonprofit charitable or educational institution making retail sales of tangible personal property, or a religious institution making retail sales, a sales and use tax permit must be obtained for reporting and remitting the tax on such sales. For futher information refer to the enclosed circular letter, Revenue Form 51C030.

In the event there is a change in your name, address or operations from the information submitted in your application, you must notify the Cabinet in writing of the change immediately.

*Richard Dobson*

Richard Dobson  
Sales and Use Tax Section  
Division of Compliance and Taxpayer Assistance  
Tel. Number (502) 564-5170

Enclosure

AN EQUAL OPPORTUNITY EMPLOYER M/F/H

PTA use only.

A14300 Kentucky Congress of Parents and Teachers Shelby

Exemption Number  
Important - Certificates not valid unless completed.

Name of Exempt Institution

Check Applicable Block  
Blanket   
Single Purchase

**PURCHASE EXEMPTION CERTIFICATE**

I hereby certify that Kentucky PTA is a Kentucky resident, nonprofit educational,

charitable or religious institution, or Kentucky historical site, located at 148 Consumers Park, Kentucky

and that the tangible personal property or services to be purchased from \_\_\_\_\_ Name of Vendor

will be used solely within the exempt function of a charitable, educational or religious institution or historical site. Address

Description of property to be purchased: \_\_\_\_\_

In the event that the property purchased is not used for an exempt purpose, it is understood that I am required to pay the tax measured by the purchase price of the property.

Any official or employee who uses this certificate to make tax-free purchases for his own personal use or that of any other person will be subject to the penalties provided in KRS 139.990 and other applicable laws.

Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

Authorized Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**CAUTION TO SELLER:** This certificate cannot be issued or used in any way by a construction contractor to purchase property to be used in fulfilling a contract with an exempt institution. Sellers accepting certificates for such purchases will be held liable for the sales or use tax.

If any of the property purchased is a charitable, educational or religious institution, the purchaser must file a copy of this certificate with the county clerk of the county in which the property is located.

Your vendor is hereby authorized to provide you with a copy of a purchase exemption certificate without charge.

Based on the information provided on this certificate, you are hereby notified that the property or services will be exempt from sales or use tax with respect to this sale.

REVENUE CABINET  
Frankfort, Kentucky 40620  
61A126 (6-92)

AN EQUAL OPPORTUNITY EMPLOYER M/F/H

Enclosure

Tel. Number (502) 544-5100  
Division of Compliance and Taxpayer Assistance  
Sales and Use Tax Section

Richard Dodson  
Richard Dodson

in the event there is a change in your name, address or operations from the information submitted in your application, you must notify the Cabinet in writing of the change immediately.

further information refer to the form for reporting sales, use, and excise taxes. This exemption authority is not valid unless it is obtained for reporting sales, use, and excise taxes. If you are a contractor making retail sales of tangible personal property, you must obtain this exemption authority before you use it to make sales of tangible personal property.

price of the property. Use his position to make a false report or that of any other person. An immediately report and give the price of the property.

These sales on this form should show above the permit number shown above. It should show that delivery in good faith and retains the property or services with respect to sales or use tax with respect to this sale.

Exemption. You are hereby notified that the property or services will be exempt from sales or use tax with respect to this sale. Based on the information provided on this certificate, you are hereby notified that the property or services will be exempt from sales or use tax with respect to this sale.

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