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 further 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
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.

A 14300  

Exemption Number

Name of Exempt Institution

PURCHASE EXEMPTION CERTIFICATE

I hereby certify that 

is a Kentucky resident, nonprofit educational, charitable or religious institution, or Kentucky historical site, located at 

and that the tangible personal property or services to be purchased from 

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

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 officer 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 138.090 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

Date

REVENUE CABINET
Frankfort, Kentucky 40602

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