

Application for Sales Tax Exemption Number For Religious or Charitable Institutions

Name of organization

Mailing address			Physical address (if different from mailing address)		
City	State	ZIP code	City	State	ZIP code

1. Per administrative rule R865-19S-43, applicant must document exemption status as follows:
- A. Attach a copy of the IRS determination letter exempting your organization from federal income tax under IRC Section 501(c)(3);
 - B. If your organization is claiming exemption as a subunit of a central organization, attach a copy of the central organization's religious or charitable 501(c)(3) determination letter and IRS group exemption letter specifically naming your organization as a subunit; or
 - C. If your organization is a "disregarded entity" that does not have an IRS 501(c)(3) determination letter, submit the following verification:
 - a) an affidavit or other evidence from the organization's sole member that the organization is a "disregarded entity" within the meaning of Federal Reg. §§301.7701-2 and 301.7701-3;
 - b) copy of the organization's Articles of Organization; and
 - c) copy of the sole member's IRS 501(c)(3) determination letter.

2. **Federal Identification Number of organization** -

3. Has this organization received or applied for a Utah franchise tax exemption letter from the Utah State Tax Commission?

Yes No Don't know Do you want to apply now?

4. Briefly state the specific purpose for which the organization was formed and the proposed means of obtaining funds to operate and maintain the organization. Do not quote directly from Articles of Incorporation or other submitted documents in answering this question.

Yes No Do you now have or do you expect to have sales income from an unrelated trade or business as defined by the Internal Revenue Service?

Caution: Sales and Franchise tax exemptions do not apply to unrelated trade or business income.

If "Yes", indicate approximate yearly amount. \$ _____

Under penalties of perjury, I declare that to the best of my knowledge and belief, this application, including accompanying documents, is true, correct, and complete. I further agree to make the organization's records available for an audit when the Tax Commission deems it necessary to verify the proper use of the sales tax exemption account number.

Print name of officer or member	Telephone number of organization	Date
Signature of officer or member	Title	

Tax Commission Use Only	
Date received	<input type="checkbox"/> Approved <input type="checkbox"/> Denied
Exemption number	Tax Commission Authorized signature X

Make a copy of this form for your records. Send the original to:

**RELIGIOUS AND CHARITABLE SECTION
UTAH STATE TAX COMMISSION
210 N 1950 W
SLC UT 84134**

For more information, you may contact the Tax Commission by calling (801) 297-2200 or 1-800-662-4335. The fax number is (801) 297-6357. If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD 297-2020. Please allow three working days for a response.

R865-19S-43. Sales to or by Religious and Charitable Institutions Pursuant to Utah Code Ann. Section 59-12-104.

- A. In order to qualify for an exemption from sales tax as a religious or charitable institution, an organization must be recognized by the Internal Revenue Service as exempt from tax under Section 501(c)(3) of the Internal Revenue Code.
- B. Religious and charitable institutions must collect sales tax on any sales income arising from unrelated trades or businesses and report that sales tax to the Tax Commission unless the sales are otherwise exempted by law.
 - 1. The definition of the phrase "unrelated trades or businesses" shall be the definition of that phrase in 26 U.S.C.A. Section 513 (West Supp. 1993), which is adopted and incorporated by reference.
- C. Every institution claiming exemption from sales tax under this rule must submit form TC-160, Application for Sales Tax Exemption Number for Religious or Charitable Institutions, along with any other information that form requires, to the Tax Commission for its determination. Vendors making sales to institutions exempt from sales tax are subject to the requirements of Rule R865-19S-23.

Internal Revenue Code (IRC) Section 501(c)(3)

Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation (except as otherwise provided in subsection (h)), and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.