



Application for Sales Tax Exemption Number for Religious or Charitable Institutions

Note: You can also apply for this exemption online. Apply at tap.utah.gov. Click "Apply for a Religious and Charitable Sales Tax Exemption Number - TC-160". Do not submit a paper application if you apply online.

Name of organization					
Organization's mailing address			Physical address (if different from mailing address)		
City	State	ZIP Code	City	State	ZIP Code

- Per administrative rule R865-19S-43, you must document your exemption status in one of the following four ways:
 - Attach a copy of the IRS determination letter exempting your organization from federal income tax under IRC §501(c)(3).
 - 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 naming your organization as a subunit.
 - If your organization is not required to have an IRS determination letter, attach documentation (copies of your *Articles of Incorporation*, *Articles of Organization*, or other similar documents) showing that your organization is exempt from tax under IRC(c)(3).
 - If your organization is a "disregarded entity" that does not have an IRS 501(c)(3) determination letter, attach the following:
 - 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,
 - a copy of the organization's *Articles of Organization*, and
 - a copy of the sole member's IRS 501(c)(3) determination letter.

2. **Organization's Federal Identification Number:** -

3. 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 Do not quote directly from the *Articles of Incorporation* or other submitted documents.

4. Yes No Do you now or do you expect to have sales income from an unrelated trade or business as defined by the IRS?
Caution: Sales tax exemptions do not apply to unrelated trade or business income.
 If "Yes," what is the approximate yearly amount? \$ _____

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

Print name of officer or member	Organization's telephone number	Date
Signature of officer or member	Title	

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
Salt Lake City, UT 84134**

For more information, call the Tax Commission at 801-297-2200 or 1-800-662-4335. Our fax number is 801-297-7699.

If you need an accommodation under the Americans with Disabilities Act, email taxada@utah.gov, or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.