



# Application for an Exempt Organization Certificate

State and Local Sales and Use Tax

Name of organization		
Address (number and street)		City, state, and ZIP code
Name of person to be contacted (see instructions)		Telephone number of contact person ( )
Email address of person to be contacted		Fax number for contact person ( )
Date organized	Date incorporated	Federal employer identification number

Mark an **X** in the appropriate box to indicate the Tax Law section under which you are claiming exempt status.

**1a**  **Section 1116(a)(4)** – Mark an **X** in the appropriate box to indicate the purpose for which you are claiming exempt status (see instructions).

- |                                      |  |   |
|--------------------------------------|--|---|
| <input type="checkbox"/> Religious   | <input type="checkbox"/> Testing for public safety | <input type="checkbox"/> Prevention of cruelty to children or animals                   |
| <input type="checkbox"/> Charitable  | <input type="checkbox"/> Scientific                | <input type="checkbox"/> Fostering national or international amateur sports competition |
| <input type="checkbox"/> Educational | <input type="checkbox"/> Literary                  |   |

**1b**  **Section 1116(a)(5)** – A post or organization organized in New York State of past or present members of the United States armed forces, or an auxiliary unit or society of, or a trust or foundation for, any such post or organization **organized in New York State** (see instructions).

What percentage of your members are past or present members of the United States armed forces?..... \_\_\_\_\_ %

What percentage of your members are cadets or are spouses, widows, widowers, ancestors, or lineal descendants of past or present members of the United States armed forces or of cadets?..... \_\_\_\_\_ %

What percentage of your members do not fall within either of the above categories? ..... \_\_\_\_\_ %

If the post or organization has received a federal ruling on its exemption claim, attach a copy of the federal determination letter confirming your Internal Revenue Code (IRC) section 501(c)(19) exemption.

**1c**  **Section 1116(a)(7)** – A not-for-profit corporation acting as a health maintenance organization subject to the provisions of Public Health Law Article 44. You must attach a copy of the certificate of authority issued by the New York State Health Department.

**1d**  **Section 1116(a)(8)** – A cooperative or foreign corporation doing business in this state pursuant to the Rural Electric Cooperative Law.

**1e**  **Section 1116(a)(9)** – A credit union, as defined by New York State Banking Law section 2(9), where it is the purchaser, user, or consumer of services or property, or where it is a vendor of services or property of a kind not ordinarily sold by private persons (see instructions).

**2** Are you currently registered for sales tax purposes with the Tax Department? .....  Yes  No  
If Yes, enter your sales tax *Certificate of Authority* number \_\_\_\_\_.

If you answer Yes to questions 3 through 7, attach an explanation (see instructions).

**3** Has any distribution of the organization’s property ever been made to shareholders, members, or other individuals?.....  Yes  No

**4** Does any part of the net earnings of the organization go to the benefit of any private shareholder or individual?.....  Yes  No

**5** If you checked box 1a, has the organization ever attempted to influence legislation? .....  Yes  No

6 If you checked box 1a, has the organization ever participated or intervened, directly or indirectly, in any political campaign or endorsed or opposed any candidate for public office?.....  Yes  No

7 If you checked box 1a and the organization fosters national or international amateur sports competition, does it provide any facilities or equipment, either directly or indirectly, to anyone?.....  Yes  No

8 Has the organization received an exemption from federal income tax under IRC section 501(c)(3)?.....  Yes  No  
(If Yes, you must attach a copy of the federal determination letter confirming your IRC section 501(c)(3) exemption.)

9 If you are a branch or chapter, has your parent organization received an exemption from federal income tax under IRC section 501(c)(3) that applies to subordinate branches or chapters (*see instructions*)?.....  Yes  No  
(If Yes, you must attach a copy of the federal determination letter confirming your IRC section 501(c)(3) exemption.)

10 Mark an **X** in the appropriate box to indicate your type of organization (*see instructions*).

- Corporation (*attach a copy of articles of incorporation, including filing receipt, and bylaws and any amendments to either of them*)
- Trust or foundation (*attach a copy of Declaration of Trust and bylaws and any amendments to either of them*)
- Limited liability company (LLC) (*attach a copy of articles of organization and operating agreement and any amendments to either of them*)
- Credit union (*attach a copy of federal or New York State charter*)
- Other (*attach a copy of constitution and bylaws and any amendments to either of them*)

11 Attach the following to this application (*see instructions*):

- **Statement of activities** fully describing all current and proposed activities.
- **Statement of receipts and expenditures** for your most recent fiscal year of operation, clearly reflecting the nature and amount of receipts and the purpose and amount of expenditures. (If you have been in existence less than a year, submit a statement of your receipts and expenditures to date, and a proposed budget for the rest of the year.)
- **Statement of assets and liabilities** as of the end of your most recent fiscal year. (If you have been in existence less than a year, your statement should be as of the date of this application).
- **Note: Do not attach** federal Form 1023, *Application for Recognition of Exemption*.
- **Note:** The Tax Department may require the applicant to submit additional documents and information.

**Certification:** I certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this application is a misdemeanor under Tax Law section 1817 and Penal Law section 210.45, punishable by imprisonment for up to a year and a fine of up to \$10,000 for an individual or \$20,000 for a corporation. I understand that the Tax Department is authorized to investigate the validity or the accuracy of any information entered on this application.

Signature of officer or trustee	Date
Name and title of officer or trustee ( <i>please print</i> )	
Email address of officer or trustee	