Indiana Department of Revenue
Indiana Government Center North Indianapolis, Indiana 46204

Indiana Nonprofit Sales Tax Exemption Certificate

(This certificate may not be used to collect sales tax)

Form NP–1
State Form 51065
(4–03)

TID: 0133937348
LOC: 000
Corresp ID: 0800057335143
Issued: 10/15/2008

0800057335143

ZIONSVILLE SHOWCHOIRS INCORPORATED
1000 MULBERRY STREET
ZIONSVILLE, IN 46077

Organization is **only exempt** from payment of sales tax on purchases for which the organization is granted exemption.

(Detach Here)

Qualifying for sales tax exemption requires the completion and filing of an application form prescribed by the Indiana Department of Revenue. The taxpayer Identification Number (TID) above must be provided to the retailer if purchases are to be exempt from sales tax. In addition, to qualify for sales tax exemption, such purchases must be used for purposes described in Information Bulletin #10. The TID must be used on Sales Tax Exemption Certificates (ST–105) when making qualified purchases.

The fact that an organization is granted exemption from income tax by the federal government, or that it at one time was granted such an exemption by the State of Indiana, does not neccessarily mean that a purchase made by a nonprofit organization is exempt from sales tax.

Requirements for Sales Tax Exempt Purchases by Nonprofit Organizations:

A. Purchases by a Nonprofit Organization for its Own Use:

1. In order to qualify for sales tax exemption on purchases, a nonprofit organization, must satisfy the following conditions:

(a) The organization must be named or described in IC. 6–2.5–5–21(b). Organizations named or described in this Code section are organized and operated exclusively for one or more of the following purposes:

Civic	Charitable	Educational	Fraternal
Literary	Religious	Scientific	

(b) Included in the above general organizational categories are the following specifically named types of nonprofit organizations:

Business Leagues	Churches	Convents
Fraternities	Labor Unions	Licensed Hospitals
Monasteries	Parochial Schools	Pension Trusts
Shared Hospital Services	Sororities	Student Cooperative Housing

2. In order to qualify for sales tax exemption, purchases must be used for the same purposes for which the nonprofit organization is granted exemption.

3. *Purchases for the private benefit of any member, director, or officer of the nonprofit organization, or for any other individual are not eligible for exemption. Purchases used for social purposes are never exempt.*

B. Purchases by Nonprofit Organization for Resale:

Purchases of tangible personal property purchased for resale by nonprofit organizations are eligible for sales tax exemption.