



Tenn. Code Ann. § 67-6-322 provides a sales and use tax exemption to exempt organizations for the purchase of tangible personal property or services. In order to qualify for exemption, the sale must be made directly to the exempt organization, meaning the purchased item must be paid for with the exempt organization's funds. An individual paying with a personal check or personal debit or credit card may not receive the exemption, even if the individual is a representative or employee of the above named organization and will be reimbursed for the purchase. Further, the exemption does not apply to sales made by exempt organizations.

A Tennessee exempt organization wishing to make tax exempt purchases must obtain the Exempt Organizations or Institutions Sales and Use Tax Certificate of Exemption prior to making purchases without the payment of tax. A new application must be completed for each location. Applicants must complete this form in its entirety and include all requested information. The applicant should mail the completed application to the Department of Revenue. If the application is approved, the taxpayer will be issued the Exempt Organizations or Institutions Sales and Use Tax Certificate of Exemption for the named location.

Taxpayers that receive the exemption certificate must provide their vendors with a copy of the certificate or a fully completed Streamlined Sales Tax Certificate of exemption, which must include the Exempt Organizations or Institutions Exemption Number included on the certificate.

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**Instructions:**

1) - 5) Business information.

6) Indicate what type of exempt entity the applicant qualifies as.

(a) Tenn. Code Ann. § 67-6-322(a) includes churches, temples, synagogues, or mosques; universities (including the Agricultural Foundation for Tennessee Tech, Inc.), colleges, and schools; orphanages; institutions organized for the principal purpose of placing homeless children in foster homes; homes for the aged; hospitals; Girls' and Boys' Clubs; community health councils; volunteer fire departments; organ banks for transplantable tissue; organizations whose primary objective is to promote the spiritual and recreational environment of members of the armed services of the United States (e.g., United Service Organization); historical properties owned by the state and operated by the Historical Commission; nonprofit community blood banks; senior citizen service centers that meet the standards set by the Tennessee Commission on Aging for eligibility to receive state funds; or nonprofit corporations whose primary function involves the annual organization, promotion, and sponsorship of a statewide talent and beauty pageant in which contestants compete for scholarships, awarded by such nonprofit corporation, as well as for the opportunity of being Tennessee's representative and contestant in an annual nationwide talent and beauty pageant with which such nonprofit corporation is affiliated. You must attach a copy of your charter, bylaws, and/or any other documentation evidencing the organization's exempt activity.

(b)-(f) See 26 U.S.C. § 501(c) for a description of the qualifying federally exempt entities. You must attach documentation of the federal exemption. An out-of-state 501(c)(3) organization is not required to submit this application. It may present its federal exemption letter to make exempt purchases.

(g)-(h) 12 U.S.C. § 1768 prohibits states from taxing federally chartered credit unions, and Tenn. Code Ann. § 45-4-803 prohibits taxation of Tennessee chartered credit unions as long as there is a federal exemption. You must attach a copy of the letter of exemption issued by the National Credit Union Administration or a copy of the Tennessee charter as a credit union.

(i) See Tenn. Code Ann. § 67-4-2004 for a definition of a Tennessee historic property preservation or rehabilitation entity. You must attach documentation of direct or indirect ownership by a nonprofit entity and a copy of your charter.

7) Identify at least two owners, partners, or officers of the exempt organization with whom the Department may discuss the organization's account. This application must be signed by one of these individuals. You may submit additional owners/partners/officers on a separate sheet attached to this application.

8) Provide description of the organization or institution's activities at the location address. You may submit the description of the activities on a separate sheet attached to this application.