

State of Rhode Island Division of Taxation
Form EXO-APP
 Sales & Use Exemption for an Exempt Organization



13170199990101

Name of organization		Federal employer identification number	
Date organized		State and date of incorporation	
Address	City, town or post office	State	ZIP code
Mailing address (if different from above)	City, town or post office	State	ZIP code

**APPLICATION FOR CERTIFICATE OF EXEMPTION FOR AN EXEMPT ORGANIZATION
 FROM THE RHODE ISLAND SALES AND USE TAX**

A \$25.00 NONREFUNDABLE APPLICATION FEE PAYABLE TO THE RI DIVISION OF TAXATION MUST ACCOMPANY THIS APPLICATION

All organizations must include a copy of the IRS letter indicating their assigned federal identification number. Any out-of-state organization must include a copy of the exemption certificate issued by its home state.

Contact name (if different from applicant): _____

Contact telephone number: _____

Contact email address: _____

1. Check the type of organization claiming exempt status. By law, no types other than those listed below are eligible.

- Hospital not operated for a profit
- Educational institution empowered to confer diplomas, educational, literary or academic degree. RIGL 44-18-30(s)
- Church. Complete questionnaire on page 2. Questionnaire must accompany application.
- Orphanage
- Other institution or organization operated exclusively for religious or charitable purposes.
 REQUIREMENT: INCLUDE A COPY OF YOUR IRS 501(c)(3) DETERMINATION LETTER
- Interest-free loan associations not operated for profit
- Nonprofit organized sporting leagues and associations and bands exclusively for boys and girls under the age of nineteen (19) years
- Parent-teacher associations
- State chapter of the following national vocational student organizations: DECA; FBLA/PBL; FFA; FHA/HERD; VICA.
- Organized nonprofit Golden Age and Senior Citizens Clubs exclusively for men and women 62 years of age or older, and/or persons who are under 62 years of age who are disabled and who reside in subsidized housing.

Under penalties of perjury, I declare I have examined this application and statements, and to the best of my knowledge and belief, it is true, accurate and complete. I also warrant this organization is neither a lodge, social, fraternal, trade or professional organization, nor any other type of nonprofit organization not listed above.

Applicant signature	Print name	Date	Telephone number

Mail completed application to: Rhode Island Division of Taxation
 Audit & Investigation Unit
 One Capitol Hill
 Providence, RI 02908



2. If the organization is a branch or chapter, has the parent organization received an exemption from federal income tax?
 Yes No If yes, attach a current letter from the parent organization certifying that the sub unit is a member.

3. Check the appropriate box to indicate the type of organization:

Corporation. Attach a copy of the articles of incorporation and bylaws.

Other. Attach a copy of the articles of constitution and bylaws.

CHURCH QUESTIONNAIRE

1. Is this church exempt under 501(C)(3) of the Internal Revenue Code? _____

2. How long has this church been in existence? _____

3. Is this church affiliated with other churches/organizations? _____ If yes, how? _____

4. Who is the "head" of this church, and what training/qualifications does he/she possess? _____

5. Does the head of this church hold another job, either full-time or part-time? _____

6. Is the head of this church a licensed clergy? _____

7. Does he/she perform civil duties such as marriages? _____

8. How is the head of this church paid (stipend, expenses, etc.)? _____

9. Where are church services held? _____

If the meeting place is not owned by this church, who owns it? _____

Is it rented or leased? _____ Cost of rental or lease \$ _____

10. How many church members are there? _____

11. Are church members free to practice other religions? _____

12. What are the church expenses and how are they maintained (eg. donations, solicitations, etc.)? _____

13. Where are church records maintained? _____

14. What activities does the church engage in other than holding services (visit sick parishioners, etc.)? _____

15. If the certificate of exemption is granted, what type of purchases will it be used for? _____
