



**Fax or email completed application to:**  
 Fax: 717-787-3708  
 Email: ra-rvtrotaxspecialty@pa.gov

# INSTRUCTIONS FOR SALES TAX EXEMPTION APPLICATION

## SECTION 1 – REGISTRATION

Institutions seeking exemption from sales and use tax must complete this application. Section 1 must be completed by all institutions. Please follow the instructions carefully to ensure all pertinent information and supporting documentation are supplied. All sections of the application must be completed in black ink.

### SELECT ONE OF THE FOLLOWING:

- NEW REGISTRATION:** Applies to an institution that has never been registered with the PA Department of Revenue.
- EXPIRED EXEMPTION STATUS:** Applies to an institution that was previously registered with the PA Department of Revenue, but has since ceased operations, failed to renew or whose exemption status was canceled.
- RENEWAL UPDATE:** Applies to an institution that is currently exempt, but is seeking to have its exemption status renewed for another term.

**REQUIRED DOCUMENTS - The documents identified below must be submitted along with this application. Please check all boxes pertaining to your organization. Please include copies of the documents with the completed application.**

### REQUIRED DOCUMENTATION CHECKLIST

- AN INCORPORATED INSTITUTION MUST PROVIDE A COPY OF THE ARTICLES OF INCORPORATION SPECIFICALLY INCLUDING A PROVISION PROHIBITING THE USE OF ANY SURPLUS FUNDS FOR PRIVATE INUREMENT TO ANY PERSON IN THE EVENT OF A SALE OR DISSOLUTION OF THE INSTITUTION.
- AN UNINCORPORATED INSTITUTION MUST PROVIDE A COPY OF THE BYLAWS OR ANY GOVERNING DOCUMENT SPECIFICALLY INCLUDING A PROVISION PROHIBITING THE USE OF ANY SURPLUS FUNDS FOR PRIVATE INUREMENT TO ANY PERSON IN THE EVENT OF A SALE OR DISSOLUTION OF THE INSTITUTION.
- EVERY ORGANIZATION MUST PROVIDE A COPY OF THE MOST CURRENT FINANCIAL STATEMENT (A NEW ORGANIZATION CAN SUBSTITUTE A PROPOSED BUDGET), INCLUDING ALL INCOME AND EXPENSES LISTED BY SOURCE AND CATEGORY.
- IF THE INSTITUTION HAS BEEN GRANTED EXEMPTION BY THE INTERNAL REVENUE SERVICE (IRS), PROVIDE A COPY OF THE DETERMINATION LETTER.
- IF THE INSTITUTION FILES IRS FORM 990, RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX, PROVIDE A COPY OF THE MOST RECENTLY COMPLETED FORM WITH THE APPLICATION.

## SUBSECTION A – INSTITUTION INFORMATION

- INSTITUTION LEGAL NAME:** Enter the legal name of the institution.
- FEDERAL EIN:** Enter the Federal Employer Identification Number (EIN) assigned to the institution by the IRS. If the institution does not have an EIN, enter "N/A." If the institution submitted an application for an EIN, enter "applied for."
- INSTITUTION TRADE NAME:** Enter the name the institution is commonly known by (doing business as), if it is a name other than the legal name. If the trade name is the same as the legal name, enter "same."
- TELEPHONE NUMBER:** Enter the telephone number for the institution.
- STREET ADDRESS:** Enter the physical location of the institution. A post office box is not acceptable.
- DATE OF FIRST OPERATIONS:** Enter the first date the institution conducted any activity.
- LOCATION OF INSTITUTION'S RECORDS:** Enter the address where the institution's records are kept. A post office box is not acceptable. Be sure to include the name of the county.
- MAILING ADDRESS:** Enter the address where the institution prefers to receive mail, if at an address other than the institution's street address. A post office box is acceptable.

## **SUBSECTION B – TYPE OF ORGANIZATION**

Check the box or fill in the blank to indicate the type of organization that applies to the institution. Examples would include sole proprietorship, partnership, corporation and association.

Enter the date of incorporation and the state of incorporation. If the institution is not incorporated, enter "N/A."

Check the box to indicate whether the institution is operated for profit or as a nonprofit organization.

If the institution has applied to and been approved by the IRS as tax-exempt, indicate under which section of the Internal Revenue Code the institution qualifies. Institutions are under a continuing obligation to immediately notify the PA Department of Revenue if there is any change in this status. If an institution has not applied with the IRS, enter "N/A."

All institutions are under a mandatory continuing obligation to report to the Pennsylvania Department of Revenue any change in exemption status with the IRS. Institutions are required to report all changes within 10 days in writing to the department. Such changes include but are not limited to a revocation of the exemption status or receiving an individual exemption where the organization was previously covered under a group exemption status.

All institutions are under a mandatory continuing obligation to report to the Pennsylvania Department of Revenue any court decision that may affect the institution's tax exemption status. The court decision may be within the state of Pennsylvania or any other jurisdiction. Institutions are required to report all changes within 10 days in writing to the department.

All institutions are under a mandatory continuing obligation to report to the Pennsylvania Department of Revenue if the organization is currently being challenged by the IRS, the Commonwealth of Pennsylvania, a political subdivision or any for-profit entity. Institutions are required to report this information within 10 days in writing to the department.

All correspondence should be sent to:                      Fax: 717-787-3708  
    Email: ra-rvtrotaxspecialty@pa.gov

## **SUBSECTION C – ORGANIZATION INFORMATION**

All activities carried on by the institution for a period of three years should be reported. This explanation must contain a detailed description of how the beneficiaries are selected. Additional sheets can be attached to the application, should the response require more room than the space provided. If bylaws or IRS Form 990 explain the organizational purpose in detail, those documents can be used to complete this section. Attach any additional documentation such as brochures or pamphlets that explain the institution's purpose.

## **SUBSECTION D – AFFILIATE INFORMATION**

In this section indicate whether the institution is affiliated with another organization. Affiliate is defined as a domestic or foreign corporation, association, trust or other organization that owns a 10 percent or greater interest in an institution of purely public charity. This definition also includes situations where an institution of purely public charity owns a 10 percent or greater interest in a domestic or foreign corporation, association, trust or other organization.

Please attach an organizational chart to the application.

For a parent institution to be considered an "other nonprofit entity" for purposes of Act 55, all of its subsidiaries must first qualify as an institution of purely public charity. An organization seeking to qualify as an "other nonprofit entity" is only required to complete Section 1.

## SUBSECTION E – OFFICER INFORMATION

Enter the requested information for each officer. Additional sheets should be attached if the institution has more than four officers. This section must be completed even if the officers are not paid a salary from the organization. Organizations that complete IRS Form 990 may substitute Part V of the most recently completed return.

**ANNUAL COMPENSATION:** Indicate what each officer receives in the form of compensation from the organization before taxes and other payroll deductions.

**OTHER BENEFITS AND AMOUNTS OF EACH:** List the benefits each officer receives in addition to salary, and include the value of each benefit. Such benefits include but are not limited to health insurance programs, life insurance, expense accounts and automobile usage.

## SUBSECTION F – SALARY INFORMATION

All organizations must complete this section. Organizations that file IRS Form 990 and complete Schedule A may substitute Schedule A of the most recently completed return.

**NAME:** List the names of the highest paid individuals within the organization, excluding the officers who were listed in Subsection E.

**POSITION:** Indicate what positions they hold within the institution, i.e., director, manager.

**SALARY:** Indicate their current salaries from the organization before taxes and other exclusions.

**OTHER BENEFITS AND AMOUNTS OF EACH:** List the benefits each individual receives in addition to salary, and include the value of each benefit. Such benefits include but are not limited to health insurance programs, life insurance, expense accounts and automobile usage.

## SECTION 2 – FINANCIAL INFORMATION

All institutions must complete Part 1, Basic Questions, and all remaining parts as applicable. Volunteer fire companies and churches are only required to complete Part 1, Basic Questions. Organizations engaging only in fundraising activities should complete Part 1, Basic Questions and Part 4, Fundraising Activities. It is recommended that colleges and universities answer Part 1, Basic Questions as well as Part 2, Recipient Information, Questions 1, 4 and 5 to qualify. All other types of institutions should complete all of the parts as applicable. An institution may answer "NO" or "N/A" to any question that does not pertain to the institution.

An institution may either use the current year's financial data or average the financial information for the five most recently completed fiscal years. If the institution does average the financial information, all financial statements used in the calculations must be submitted with the application. Institutions electing to average financial data should indicate the years from which they have used the data in the space provided.

### PART 1 – BASIC QUESTIONS

**LINE 1 – INCOME** – List each activity from which the institution receives revenue. This question must be completed by all institutions.

A contribution includes any promise, grant, pledge or gift of money, property, goods, services, financial assistance or other similar remittance. It includes amounts received from individuals, trusts, corporations, estates and foundations, or raised by an outside professional fund-raiser.

A fee-for-service payment is any payment received under any governmental program. This would include Medicare, Medicaid, Workers' Compensation, CHAMPUS, etc. Break out amounts according to the various programs.

**LINE 2 – EXPENSES** – List each expense the institution incurs as a result of its charitable activity. Examples include salaries, supplies, equipment costs, postage and handling. All organizations must complete this question. If the institution completes IRS Form 990, the institution should attach a copy of the most recently completed year and may skip this question. The year of the IRS Form 990 must be identical to the year from which the remaining financial data is taken.

**LINE 3** – A voluntary agreement is an agreement, contract or other arrangement whereby the institution is making contributions to a school district, municipality or county government in lieu of taxes. The term voluntary agreement also includes the establishment of public service foundations by institutions of purely public charity.

If an institution has such an arrangement with local governments, indicate so in the space provided. If an institution has more than one agreement with different taxing jurisdictions, include the total number of agreements. Each agreement must be attached to the application.

**LINE 4** – Each person who donates time to the institution should be listed along with the reasonable number of hours per week and the number of weeks per year. The data must be from the same year as the financial data. Alternatively, the institution may list the number of individuals who contribute the same number of hours per week and weeks per year. A listing by names and hours worked should be available for inspection by the department if requested. For example, the institution may have three volunteers who each contribute three hours for 50 weeks and five volunteers who each contribute five hours per week for 26 weeks per year. The entry would appear as follows:

NAME OF INDIVIDUAL OR NUMBER OF INDIVIDUALS	HOURS PER WEEK	WEEKS PER YEAR
3	3	50
5	5	26

**LINE 5** – **A.** This figure represents the total number of individuals currently receiving goods or services from the institution. In calculating the number of individuals for purposes of this section, educational institutions may include the number of full-time students as defined by the Department of Education. Supply any documentation that can support this figure. Examples of this would include children in a little league or patients seen by a hospital.

**B.** This figure represents total registered members of the organization.

**LINE 6** – This figure represents the number of individuals who are receiving goods or services free. The goods or services provided must be entirely free. Supply any documentation that can support this figure.

**LINE 7** – This figure represents the number of individuals who pay a fee that is less than the cost the institution incurs in providing the goods or services. Regardless of the discount given, this figure should represent the total number of individuals who receive a discount. Do not include in the count the number of individuals who do not pay any fee.

**LINE 8** – Check YES if any of the people who receive goods or services from the organization pay a fee that is equal to or greater than the cost of the goods or services provided to them.

**LINE 9** – This question considers only those individuals who are receiving financial assistance from the institution. List the number of individuals who receive financial assistance, such as scholarships, grants, etc., from the institution.

**LINE 10** – List the number who receive financial assistance of more than 10 percent of the cost of goods or services that are provided to them.

**Volunteer fire companies and churches should stop here.**

**PART 2 – RECIPIENT INFORMATION**

**LINE 1** – This figure represents the percentage of individuals who receive goods or services from the institution who pay a fee that is at least 10 percent lower than the cost of the goods or services they receive. Supply any documentation that can support this figure.

**LINE 2** – This figure should represent the cost the institution incurs in providing community services. Supply any documentation that can support this figure.

**LINE 3** – This figure should represent the payments the institution receives for providing community services. Supply any documentation that can support this figure.

**LINE 4** – This figure should represent the cost the institution incurs in providing education and research programs. Supply any documentation that can support this figure.

**LINE 5** – This figure should represent the payments the institution receives for providing education and research programs. Supply any documentation that can support this figure.

**LINE 6** – (A) The institution must indicate whether it supplies goods or services to individuals with mental retardation or to individuals who need mental health services.

(B) If the individual is mentally retarded or the recipient of mental health services, the institution must indicate whether it supplies an individual's family or guardian in support of such goods or services.

(C) The institution must indicate whether it provides goods or services to individuals who are deemed dependent, neglected or delinquent children.

If the response to any of the above three questions is YES, then answer the next question. Otherwise, skip to Part 3. Check YES or NO as to whether any of the statutes or regulations apply to the organization.

### **PART 3 – GOODS OR SERVICES PROVIDED**

**LINE 1** – This figure is the full cost of providing goods or services for free. The institution cannot have received partial payments or even have attempted to collect payments. This figure is only the amounts the institution donates at 100 percent.

**LINE 2** – This figure should include the loss that is incurred by the institution charging less than the full cost of goods or services the institution provides. This figure should not include bad debts or amounts deemed uncollectible. The cost of goods or services should only be those goods or services associated with the institution's charitable purpose. The cost figure should include only actual cost incurred by the institution.

**LINE 3** – The total amount of accounts deemed uncollectible should be included here. Uncollectible amounts are those that the institution has originally charged for, whether it be at full cost or at a discount, but for which the institution has not received payment. This figure is not the allowance for bad debts, or the bad debt expense, nor should it include any opportunity costs. Rather, it is only the actual cost of the goods or services provided for which the institution is unable to collect after reasonable and customary collection efforts have failed. If the institution did receive some payment, but not the full amount charged, include only what was uncollectible here.

**LINE 4** – Check YES if the institution has a published, written policy that it provides goods or services to anyone who seeks them regardless of their ability to pay. If the institution does have such a written policy, attach a copy to the application.

**LINE 5** – Check YES if the institution has a published, written policy that it provides goods or services to people based upon their ability to pay. If the institution does have such a written policy, attach a copy to the application.

**LINE 6** – Check YES if the institution has a written fee schedule that outlines how much an individual will pay based upon their income level. A copy of the fee schedule must be enclosed with the application.

**LINE 7** – If the goods that the individuals receive at no fee or at a reduced fee are of comparable quality and quantity to the goods or services offered at a higher cost, check YES.

**LINE 8** – The institution should calculate the cost of providing goods or services only to those individuals who are recipients of government programs. The government programs include, among other things, Medicare and Medicaid. Supply any documentation that can support this figure.

**LINE 9** – If the institution provides goods or services for free or at a reduced rate to government agencies or individuals eligible for government programs, check YES.

**LINE 10** – If the institution provides goods or services to individuals who are eligible for government programs, check YES.

**LINE 11** – This figure represents the cost of providing goods or services to individuals for whom the institution receives fee-for-service payments. A fee-for-service payment is any payment received under any governmental program. This would include Medicare, Medicaid, Workers' Compensation, CHAMPUS, etc. Supply any documentation that can support this figure. The amount the institution received from the government from fee-for-service payments should be listed under Part 1, Question 1 (Income).

**LINE 12** – Check YES if the institution is licensed by the Department of Health or the Department of Public Welfare.

Attach a list showing the reasonable amount that the institution receives or donates to other charitable organizations in the form of contributions. The lists should be broken out according to each organization and the amount donated or received from each. Supply any documentation that can support this figure.

#### **PART 4 – FUNDRAISING ACTIVITIES**

**LINE 1** – This question asks whether the institution operates to fund raise on behalf of or supply grants to another organization. This other organization must be an institution of purely public charity, an entity similarly recognized by another state or foreign jurisdiction, a qualifying religious organization or a government agency. The institution must make an actual contribution of a substantial portion of the funds it raises to the organization. A listing of the organizations who receive the contributions and the amount donated to each organization must accompany the application.

#### **SUBSECTION D – AUTHORIZED SIGNATURE**

**SIGNATURE OF CORPORATE OFFICER:** The application must be signed by a corporate officer who is responsible for the information provided. Enter the title of the person who signed the form. If not incorporated, the application should be signed by a responsible party.

**TYPE OR PRINT NAME:** Type or print name of the person who signed, the date the form was signed and a daytime telephone number.

**PREPARER'S NAME:** Type or print name of the preparer, the date, the preparer's daytime telephone number and title.

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**FAX OR EMAIL COMPLETED APPLICATION TO:** Fax: 717-787-3708  
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# APPLICATION FOR SALES TAX EXEMPTION

(Must be completed in black ink.)

EXEMPTION NUMBER: \_\_\_\_\_  
 DATE OF ACTION: \_\_\_\_\_  
 DENIAL REASON: \_\_\_\_\_  
 EVALUATOR: \_\_\_\_\_

## SECTION 1 – REGISTRATION

INSTITUTIONS SEEKING EXEMPTION FROM SALES AND USE TAX MUST COMPLETE THIS APPLICATION. PLEASE FOLLOW THE INSTRUCTIONS CAREFULLY TO ENSURE ALL PERTINENT INFORMATION AND SUPPORTING DOCUMENTATION ARE SUPPLIED.

CHECK THE APPROPRIATE BOX TO INDICATE THE REASON FOR THIS REGISTRATION.

- NEW REGISTRATION     
  EXPIRED EXEMPTION STATUS     
  RENEWAL UPDATE

### REQUIRED DOCUMENTATION CHECKLIST

- AN INCORPORATED INSTITUTION MUST PROVIDE A COPY OF THE ARTICLES OF INCORPORATION SPECIFICALLY INCLUDING A PROVISION PROHIBITING THE USE OF ANY SURPLUS FUNDS FOR PRIVATE INUREMENT TO ANY PERSON IN THE EVENT OF A SALE OR DISSOLUTION OF THE INSTITUTION.
- AN UNINCORPORATED INSTITUTION MUST PROVIDE A COPY OF THE BYLAWS OR ANY GOVERNING DOCUMENT SPECIFICALLY INCLUDING A PROVISION PROHIBITING THE USE OF ANY SURPLUS FUNDS FOR PRIVATE INUREMENT TO ANY PERSON IN THE EVENT OF A SALE OR DISSOLUTION OF THE INSTITUTION.
- EVERY ORGANIZATION MUST PROVIDE A COPY OF THE MOST CURRENT FINANCIAL STATEMENT (A NEW ORGANIZATION CAN SUBSTITUTE A PROPOSED BUDGET), INCLUDING ALL INCOME AND EXPENSES LISTED BY SOURCE AND CATEGORY.
- IF THE INSTITUTION HAS BEEN GRANTED EXEMPTION BY THE INTERNAL REVENUE SERVICE (IRS), PROVIDE A COPY OF THE DETERMINATION LETTER.
- IF THE INSTITUTION FILES FORM 990, PROVIDE A COPY OF THE MOST RECENTLY COMPLETED FORM WITH THE APPLICATION.

### SUBSECTION A – INSTITUTION INFORMATION

INSTITUTION LEGAL NAME		FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN) *	
INSTITUTION TRADE NAME (IF DIFFERENT THAN LEGAL NAME)		INSTITUTION TELEPHONE NUMBER	
INSTITUTION STREET ADDRESS (do not use PO box)			
CITY	STATE	ZIP CODE	DATE OF FIRST OPERATIONS
LOCATION OF INSTITUTION RECORDS (street address)		CITY	
COUNTY		STATE	ZIP CODE
INSTITUTION MAILING ADDRESS (if different than street address)		CITY	STATE      ZIP CODE

\* An organization granted 501(c)3 tax exemption status by the U.S. government should supply its federal EIN.

### SUBSECTION B – TYPE OF ORGANIZATION

CHECK THE APPROPRIATE BOX:   
  CORPORATION     
  ASSOCIATION     
  OTHER \_\_\_\_\_

DATE OF INCORPORATION \_\_\_\_\_ STATE OF INCORPORATION \_\_\_\_\_

IS THE INSTITUTION ORGANIZED FOR PROFIT OR NONPROFIT?   
  PROFIT     
  NONPROFIT

IF THE INSTITUTION QUALIFIES AS EXEMPT FROM TAXATION THROUGH THE INTERNAL REVENUE SERVICE, INDICATE UNDER WHICH SECTION THE ORGANIZATION QUALIFIES:      501(C)(\_\_\_\_\_)

IF THE INSTITUTION HAS PREVIOUSLY BEEN GRANTED TAX-EXEMPT STATUS FROM THE INTERNAL REVENUE SERVICE, HAS THAT STATUS CHANGED WITHIN THE PAST FIVE YEARS?     
  YES       NO

HAS THERE BEEN A COURT DECISION IN PENNSYLVANIA OR ANY OTHER JURISDICTION THAT AFFECTS THE INSTITUTION'S LOCAL OR STATE TAX EXEMPTION WITHIN THE PAST FIVE YEARS?     
  YES       NO

IS THE TAX-EXEMPT STATUS CURRENTLY BEING CHALLENGED BY THE INTERNAL REVENUE SERVICE, THE COMMONWEALTH OF PENNSYLVANIA, A POLITICAL SUBDIVISION OR A FOR-PROFIT ENTITY?     
  YES       NO

# APPLICATION FOR SALES TAX EXEMPTION

## SUBSECTION C – ORGANIZATION INFORMATION

PROVIDE A DETAILED DESCRIPTION OF THE PAST, PRESENT AND PLANNED FUTURE ACTIVITIES OF THE INSTITUTION FOR A PERIOD OF THREE YEARS. INCLUDE A DESCRIPTION OF HOW BENEFICIARIES ARE SELECTED.

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## SUBSECTION D – AFFILIATE INFORMATION

ARE YOU A NONPROFIT PARENT CORPORATION THAT ELECTS TO BE CONSIDERED AS A SINGLE INSTITUTION IN CONJUNCTION WITH YOUR SUBSIDIARY, WHICH IS AN INSTITUTION OF PURELY PUBLIC CHARITY?

YES     NO

ARE YOU AFFILIATED WITH ANOTHER ORGANIZATION?

YES     NO

LIST EACH AFFILIATE, ITS ADDRESS, THE DATE OF AFFILIATION/SUBSIDIARY, PERCENT OF OWNERSHIP IN EACH, THE TYPE OF INSTITUTION, THE RELATIONSHIP AND WHETHER IT IS ORGANIZED AS A FOR-PROFIT OR NONPROFIT INSTITUTION. ATTACH ADDITIONAL SHEETS IF NECESSARY OR AN ORGANIZATIONAL CHART.

NAME OF AFFILIATE	FEDERAL EIN	PERCENT OF OWNERSHIP
ADDRESS		DATE OF AFFILIATION
TYPE OF ORGANIZATION	RELATIONSHIP	PROFIT OR NONPROFIT
NAME OF AFFILIATE	FEDERAL EIN	PERCENT OF OWNERSHIP
ADDRESS		DATE OF AFFILIATION
TYPE OF ORGANIZATION	RELATIONSHIP	PROFIT OR NONPROFIT

## SUBSECTION E – OFFICER INFORMATION

THIS SECTION MUST BE COMPLETED IN FULL BY EVERY INSTITUTION, EVEN IF THE INSTITUTION DOES NOT COMPENSATE ITS OFFICERS. THE ANNUAL COMPENSATION SHOULD INCLUDE THE OFFICER'S SALARY FROM THE INSTITUTION, CONTRIBUTIONS MADE ON THE OFFICER'S BEHALF TO EMPLOYEE BENEFIT PROGRAMS AND DEFERRED COMPENSATION, EXPENSE ACCOUNT AND ANY OTHER FORM OF COMPENSATION. ATTACH ADDITIONAL SHEETS IF NECESSARY. IRS FORM 990 MAY BE SUBSTITUTED.

LAST NAME	FIRST NAME	TITLE	ANNUAL COMPENSATION
OTHER BENEFITS AND AMOUNTS OF EACH			
LAST NAME	FIRST NAME	TITLE	ANNUAL COMPENSATION
OTHER BENEFITS AND AMOUNTS OF EACH			
LAST NAME	FIRST NAME	TITLE	ANNUAL COMPENSATION
OTHER BENEFITS AND AMOUNTS OF EACH			
LAST NAME	FIRST NAME	TITLE	ANNUAL COMPENSATION
OTHER BENEFITS AND AMOUNTS OF EACH			



# APPLICATION FOR SALES TAX EXEMPTION

## SUBSECTION F – SALARY INFORMATION All organizations must complete this information.

IS COMPENSATION BASED IN ANY WAY ON THE FINANCIAL PERFORMANCE OF THE INSTITUTION?  YES  NO  
 IF YES, PLEASE EXPLAIN ON A SEPARATE SHEET AND ATTACH IT TO THE APPLICATION.

DOES THE ORGANIZATION APPLY ALL REVENUE, LESS EXPENSES, FOR THE FURTHERANCE OF ITS CHARITABLE PURPOSE?  YES  NO

DO ANY OF THE INSTITUTION'S NET EARNINGS OR DONATIONS THAT IT RECEIVES INURE TO THE BENEFIT OF PRIVATE SHAREHOLDERS OR INDIVIDUALS?  YES  NO

LIST POSITION, SALARY AND OTHER COMPENSATION, INCLUDING BENEFITS, OF THE FOUR HIGHEST PAID INDIVIDUALS. DO NOT REPEAT THOSE OFFICERS LISTED IN SUBSECTION E (OFFICER INFORMATION). INDICATE IN THE SPACE ALLOTTED BELOW A STATEMENT INDICATING THE BASIS OF COMPENSATION. IF THE INSTITUTION IS COMPRISED ONLY OF VOLUNTEERS, SKIP THIS SECTION BY WRITING "NOT APPLICABLE". IF SCHEDULE A IS COMPLETED, IRS FORM 990 SCHEDULE A MAY BE SUBSTITUTED.

LAST NAME	FIRST NAME	POSITION	SALARY
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OTHER BENEFITS AND AMOUNTS OF EACH

LAST NAME	FIRST NAME	POSITION	SALARY
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OTHER BENEFITS AND AMOUNTS OF EACH

LAST NAME	FIRST NAME	POSITION	SALARY
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OTHER BENEFITS AND AMOUNTS OF EACH

LAST NAME	FIRST NAME	POSITION	SALARY
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OTHER BENEFITS AND AMOUNTS OF EACH

## SECTION 2 – FINANCIAL DATA

PLEASE REFER TO THE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

INDICATE THE YEAR FROM WHICH FINANCIAL DATA WAS USED: \_\_\_\_\_

### PART 1 – BASIC QUESTIONS

**(1) INCOME** – LIST ALL OF THE SOURCES OF INCOME, INCLUDING CONTRIBUTIONS, RECEIVED AS PART OF THE INSTITUTION'S CHARITABLE PURPOSE. EXAMPLE CATEGORIES ARE LISTED. ADDITIONAL SOURCES SHOULD BE LISTED AND IDENTIFIED UNDER "OTHER". ATTACH ADDITIONAL SHEETS IF NECESSARY.

ACTIVITY	DOLLAR AMOUNT
CONTRIBUTIONS & DONATIONS	
FEES RECEIVED FOR GOODS OR SERVICES	
FEE-FOR-SERVICE PAYMENTS FOR ANY GOVERNMENTAL PROGRAMS	
GOVERNMENT SUPPORT (ie. GRANTS, FUNDING, etc.)	
OTHER, LIST:	

**TOTAL REVENUE**  
 (INCLUDING AMOUNTS LISTED  
 ON SEPARATE SHEETS) \_\_\_\_\_

# APPLICATION FOR SALES TAX EXEMPTION

(2) EXPENSES – LIST THE EXPENSES DIRECTLY RELATED TO THE INSTITUTION’S CHARITABLE PURPOSE AND THEIR RESPECTIVE AMOUNTS. ATTACH ADDITIONAL SHEETS TO THE APPLICATION. (NOTE: ANY EXPENSES NOT INCLUDED IN THIS SECTION MAY BE SUBJECT TO SALES OR USE TAX.) IRS FORM 990 MAY BE SUBSTITUTED.

ACTIVITY	DOLLAR AMOUNT

**TOTAL EXPENSES**  
(INCLUDING AMOUNTS LISTED  
ON SEPARATE SHEETS) \_\_\_\_\_

(3) DOES THE INSTITUTION HAVE A VOLUNTARY AGREEMENT (i.e. PILOT, SILOT, etc.) WITH A POLITICAL SUBDIVISION? ATTACH A COPY OF EACH AGREEMENT WITH THE APPLICATION.  YES     NO

(4) VOLUNTEERS – THE INSTITUTION MAY ELECT TO LIST THE NAME OF EACH VOLUNTEER, ALONG WITH THE NUMBER OF HOURS WORKED EACH WEEK AND THE NUMBER OF WEEKS VOLUNTEERED FOR THE YEAR. ALTERNATIVELY, THE INSTITUTION MAY BREAK OUT THE LIST ACCORDING TO THE NUMBER OF VOLUNTEERS WHO CONTRIBUTE THE SAME NUMBER OF HOURS EACH WEEK AND WEEKS EACH YEAR. A LISTING BY NAMES AND HOURS WORKED SHOULD BE AVAILABLE FOR INSPECTION BY THE DEPARTMENT IF REQUESTED. ATTACH ADDITIONAL SHEETS AS NEEDED.

YEAR FROM WHICH VOLUNTEER DATA WAS GATHERED: \_\_\_\_\_

NAME OF INDIVIDUAL OR NUMBER OF INDIVIDUALS	HOURS PER WEEK	WEEKS PER YEAR

(5) **A.** HOW MANY PEOPLE RECEIVE GOODS OR SERVICES FROM THE INSTITUTION? \_\_\_\_\_

**B.** HOW MANY REGISTERED MEMBERS ARE IN YOUR ORGANIZATION/CHURCH? \_\_\_\_\_

(6) HOW MANY PEOPLE RECEIVE THE GOODS OR SERVICES FOR FREE? \_\_\_\_\_

(7) HOW MANY PEOPLE PAY A REDUCED FEE FOR THE GOODS OR SERVICES? \_\_\_\_\_

(8) DO ANY OF THE PEOPLE RECEIVING GOODS OR SERVICES PAY A FEE EQUAL TO OR GREATER THAN THE COST OF THE GOODS OR SERVICES PROVIDED TO THEM?  YES     NO

(9) WHAT NUMBER OF INDIVIDUALS RECEIVE FINANCIAL ASSISTANCE FROM THE INSTITUTION? \_\_\_\_\_

(10) AFTER SUBTRACTING THE FINANCIAL ASSISTANCE GRANTED BY THE INSTITUTION, HOW MANY INDIVIDUALS PAID A FEE 90 PERCENT OR LESS OF THE COST OF THE GOODS OR SERVICES PROVIDED TO THEM? \_\_\_\_\_

**Volunteer fire companies and churches should stop here and turn to Page 12 to complete the authorized signature.**

## PART 2 – RECIPIENT INFORMATION

(1) WHAT PERCENTAGE OF INDIVIDUALS RECEIVING GOODS OR SERVICES FROM THE INSTITUTION RECEIVE A REDUCTION IN FEES OF AT LEAST 10 PERCENT OF THE COST OF THE GOODS OR SERVICES PROVIDED TO THEM? \_\_\_\_\_

(2) WHAT IS THE COST OF PROVIDING COMMUNITY SERVICES PROVIDED BY OR PARTICIPATED IN BY THE INSTITUTION? ATTACH A COPY OF SUPPORTING DOCUMENTATION TO THE APPLICATION. \_\_\_\_\_

(3) WHAT AMOUNT DOES THE INSTITUTION RECEIVE AS PAYMENTS TO SUPPORT SUCH COMMUNITY SERVICES? ATTACH A COPY OF SUPPORTING DOCUMENTATION TO THE APPLICATION. \_\_\_\_\_

## APPLICATION FOR SALES TAX EXEMPTION

**(4)** WHAT IS THE COST OF PROVIDING EDUCATION AND RESEARCH PROGRAMS PROVIDED BY OR PARTICIPATED IN BY THE INSTITUTION? ATTACH A COPY OF SUPPORTING DOCUMENTATION TO THE APPLICATION.

\_\_\_\_\_

**(5)** WHAT AMOUNT DOES THE INSTITUTION RECEIVE AS PAYMENT TO SUPPORT ITS EDUCATION AND RESEARCH PROGRAMS? ATTACH A COPY OF SUPPORTING DOCUMENTATION TO THE APPLICATION.

\_\_\_\_\_

- |            |   |                              |                             |
|------------|---|------------------------------|-----------------------------|
| <b>(6)</b> | <p><b>(A)</b> DOES THE INSTITUTION PROVIDE GOODS OR SERVICES TO INDIVIDUALS WITH MENTAL RETARDATION OR TO INDIVIDUALS WHO NEED MENTAL HEALTH SERVICES?</p>  | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
|            | <p><b>(B)</b> DOES THE INSTITUTION PROVIDE GOODS OR SERVICES TO MEMBERS OF AN INDIVIDUAL'S FAMILY OR GUARDIAN IN SUPPORT OF SUCH GOODS OR SERVICES?</p>   | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
|            | <p><b>(C)</b> DOES THE INSTITUTION PROVIDE GOODS OR SERVICES TO INDIVIDUALS WHO ARE DEPENDENT, NEGLECTED OR DELINQUENT CHILDREN THAT WOULD OTHERWISE BE THE GOVERNMENT'S RESPONSIBILITY TO PROVIDE?</p> | <input type="checkbox"/> YES | <input type="checkbox"/> NO |

IF THE RESPONSE TO ANY OF THE ABOVE THREE QUESTIONS IS YES, ANSWER THE FOLLOWING QUESTIONS. OTHERWISE, SKIP TO PART 3. DO ANY OF THE FOLLOWING STATUTES OR REGULATIONS GOVERN THE INSTITUTION'S ABILITY TO RETAIN REVENUE OVER EXPENSES OR VOLUNTARY CONTRIBUTION?

- |   |                              |                             |
|---|------------------------------|-----------------------------|
| <b>(A)</b> SECTION 1315(C) AND 1905(D) OF THE SOCIAL SECURITY ACT.  | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| <b>(B)</b> 42 CFR 440.150 (RELATING TO INTERMEDIATE CARE FACILITY SERVICES)   | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| <b>(C)</b> 42 CFR PT 483 SUBPART I (RELATING TO CONDITIONS OF PARTICIPATION FOR INTERMEDIATE CARE FACILITIES FOR THE MENTALLY RETARDED)   | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| <b>(D)</b> THE ACT OF OCT. 20, 1966 (MENTAL HEALTH AND MENTAL RETARDATION ACT OF 1966)  | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| <b>(E)</b> ARTICLES II, VII, IX AND X OF THE ACT OF JUNE 13, 1967 KNOWN AS THE PUBLIC WELFARE CODE  | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| <b>(F)</b> 23 PA.C.S. CH. 63 (RELATING TO CHILD PROTECTIVE SERVICES)  | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| <b>(G)</b> 42 PA.C.S. CH. 63 (RELATING TO JUVENILE MATTERS)   | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| <b>(H)</b> 55 PA CODE CHS 3170 (RELATING TO ALLOWABLE COSTS AND PROCEDURES FOR COUNTY CHILDREN AND YOUTH), 3680 (RELATING TO ADMINISTRATION AND OPERATION OF A CHILDREN AND YOUTH SOCIAL SERVICE AGENCY), 4300 (RELATING TO COUNTY MENTAL HEALTH AND MENTAL RETARDATION FISCAL MANUAL), 6400 (RELATING TO COMMUNITY HOMES FOR INDIVIDUALS WITH MENTAL RETARDATION), 6500 (RELATING TO FAMILY LIVING HOMES), 6210 (RELATING TO PARTICIPATION REQUIREMENTS FOR THE INTERMEDIATE CARE FACILITIES FOR THE MENTALLY RETARDED PROGRAM), 6211 (RELATING TO ALLOWABLE COST REIMBURSEMENT FOR NON-STATE OPERATED INTERMEDIATE CARE FACILITIES FOR THE MENTALLY RETARDED) AND 6600 (RELATING TO INTERMEDIATE CARE FACILITIES FOR THE MENTALLY RETARDED) | <input type="checkbox"/> YES | <input type="checkbox"/> NO |

### PART 3 – GOODS OR SERVICES PROVIDED

**(1)** WHAT IS THE COST OF ALL GOODS OR SERVICES PROVIDED BY THE INSTITUTION FOR WHICH IT HAS NOT RECEIVED MONETARY COMPENSATION? THIS FIGURE SHOULD NOT INCLUDE BAD DEBTS OR ACCOUNTS REPORTED AS UNCOLLECTIBLE.

\_\_\_\_\_

**(2)** IF THE INSTITUTION RECEIVES A LESSER FEE THAN THE FULL COST ASSOCIATED WITH PROVIDING GOODS OR SERVICES, INDICATE WHAT THE DIFFERENCE BETWEEN THE FULL COST AND THE AMOUNT RECEIVED AS COMPENSATION.

\_\_\_\_\_

**(3)** IF THE INSTITUTION CHARGES A FEE TO INDIVIDUALS PURCHASING ITS GOODS OR SERVICES, WHAT IS THE COST FOR THOSE GOODS OR SERVICES RENDERED TO INDIVIDUALS WHOSE ACCOUNTS ARE DEEMED UNCOLLECTIBLE?

\_\_\_\_\_

**(4)** DOES THE INSTITUTION HAVE A PUBLISHED WRITTEN POLICY STATING THAT GOODS OR SERVICES WILL BE PROVIDED TO ALL WHO SEEK THEM WITHOUT REGARD TO THEIR ABILITY TO PAY?  YES  NO

**(5)** DOES THE INSTITUTION HAVE A WRITTEN POLICY STATING THAT GOODS OR SERVICES WILL BE PROVIDED FOR A FEE BASED UPON THE RECIPIENT'S ABILITY TO PAY FOR THEM?  YES  NO

# APPLICATION FOR SALES TAX EXEMPTION

- (6) DOES THE INSTITUTION HAVE A WRITTEN SCHEDULE OF FEES BASED ON INDIVIDUAL OR FAMILY INCOME?  YES  NO
- (7) ARE THE GOODS OR SERVICES PROVIDED FOR FREE OR AT A REDUCED PRICE OF COMPARABLE QUALITY AND QUANTITY TO THE GOODS OR SERVICES PROVIDED TO THOSE INDIVIDUALS WHO PAY A FEE GREATER THAN THE COST OF THE GOODS OR SERVICES?  YES  NO
- (8) WHAT IS THE INSTITUTION'S COST OF PROVIDING GOODS OR SERVICES TO RECIPIENTS OF GOVERNMENT PROGRAMS, INCLUDING MEDICARE AND MEDICAID? \_\_\_\_\_
- (9) DOES THE INSTITUTION PROVIDE GOODS OR SERVICES FOR FREE OR AT A REDUCED RATE TO GOVERNMENT AGENCIES?  YES  NO
- (10) DOES THE INSTITUTION PROVIDE GOODS OR SERVICES TO INDIVIDUALS ELIGIBLE FOR GOVERNMENT PROGRAMS?  YES  NO
- (11) WHAT IS THE INSTITUTION'S COST OF PROVIDING GOODS OR SERVICES TO INDIVIDUALS FOR WHOM THE INSTITUTION RECEIVES FEE-FOR-SERVICES PAYMENTS? \_\_\_\_\_
- (12) IS THE INSTITUTION LICENSED BY THE DEPARTMENT OF HEALTH OR THE DEPARTMENT OF PUBLIC WELFARE?  YES  NO
- (13) ATTACH A LISTING OF INSTITUTIONS AND THE REASONABLE VALUE OF THE CONTRIBUTION DONATED TO EACH INSTITUTION OF PURELY PUBLIC CHARITY OR A GOVERNMENTAL AGENCY.
- (14) ATTACH A LIST BY INSTITUTION OF THE REASONABLE VALUE OF ALL CONTRIBUTIONS RECEIVED BY YOUR ORGANIZATION FROM ANOTHER INSTITUTION OF PURELY PUBLIC CHARITY.

## PART 4 – FUNDRAISING ACTIVITIES

- (1) DOES THE INSTITUTION CONTRIBUTE A SUBSTANTIAL PORTION OF FUNDS RAISED ON BEHALF OF OR SUPPLY GRANTS TO AN ORGANIZATION RECOGNIZED AS AN INSTITUTION OF PURELY PUBLIC CHARITY, A RELIGIOUS ORGANIZATION OR A GOVERNMENTAL AGENCY?  YES  NO

ATTACH TO THE APPLICATION A LISTING OF THE NAMES OF ORGANIZATIONS WHO RECEIVE THE CONTRIBUTIONS AND THE AMOUNT OF EACH CONTRIBUTION.

## AUTHORIZED SIGNATURE

I, (WE) THE UNDERSIGNED, DECLARE UNDER PENALTIES OF PERJURY THAT THE STATEMENTS CONTAINED HEREIN ARE TRUE, CORRECT AND COMPLETE.

SIGNATURE OF CORPORATE OFFICER	TITLE
TYPE OR PRINT NAME	DAYTIME TELEPHONE NUMBER
PREPARER'S NAME - TYPE OR PRINT	DATE
	DAYTIME TELEPHONE NUMBER
	TITLE

IF APPROVED, I ELECT TO HAVE MY EXEMPTION CERTIFICATE EMAILED OR FAX TO:

### FAX OR EMAIL COMPLETED APPLICATION TO:

**Fax: 717-787-3708**  
**Email: ra-rvtrotaxspecialty@pa.gov**