

**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF REVENUE
DIVISION OF TAXATION
FIELD AUDIT SECTION
ONE CAPITOL HILL
PROVIDENCE, RHODE ISLAND 02908**

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

NAME OF ORGANIZATION		NAME AND TELEPHONE NUMBER OF CONTACT PERSON
ADDRESS (NUMBER AND STREET)		CITY/TOWN, STATE AND ZIP CODE
MAILING ADDRESS (NUMBER AND STREET)		CITY/TOWN, STATE AND ZIP CODE
DATE ORGANIZED	DATE AND STATE INCORPORATED	FEDERAL IDENTIFICATION NUMBER

NOTE: A \$25.00 NONREFUNDABLE APPLICATION FEE PAYABLE TO THE TAX ADMINISTRATOR MUST ACCOMPANY THIS APPLICATION.

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 - Attached 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

2. If 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)

NOTE:

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.

I HEREBY CERTIFY THAT THE INFORMATION ON THIS APPLICATION AND THE ATTACHMENTS THERETO IS CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

SIGNATURE OF OFFICER OR TRUSTEE DATE

PRINT NAME AND TITLE OF OFFICER OR TRUSTEE

PLEASE NOTE THIS APPLICATION IS MADE WITH A WARRANTY THAT THE ORGANIZATION IS NEITHER A LODGE, SOCIAL, FRATERNAL, TRADE OR PROFESSIONAL ASSOCIATION, NOR ANY OTHER TYPE OF NONPROFIT ORGANIZATION NOT LISTED ABOVE SINCE ONLY THE ABOVE TYPES ARE ELIGIBLE FOR EXEMPTION.

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 SO, 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 THE CHURCH A LICENSED CLERGY? _____
7. DOES HE/SHE PERFORM CIVIL DUTIES SUCH AS MARRIAGES? _____
8. HOW IS THE HEAD OF THE CHURCH PAID (STIPEND, EXPENSES, ETC.)? _____
9. WHERE ARE THE CHURCH SERVICES HELD? _____
IF THE MEETING PLACE IS NOT OWNED BY THE 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?
(DOES CLERGY VISIT SICK PARISHIONERS, ETC.) _____
15. IF THE CERTIFICATE OF EXEMPTION IS GRANTED, WHAT TYPE OF PURCHASES WILL IT BE USED FOR? _____

SIGNATURE OF PREPARER

DATE

PRINT NAME OF PREPARER

SOCIAL SECURITY NUMBER

ADDRESS