

12. Is our group exempt from PA Sales Tax as a part of the 501(c)(3)?

Your group is not automatically exempt from PA Sales Tax. Each group would need to apply for this on their own. Information can be found on the Pennsylvania Department of Revenue website:

[https://revenue-pa.custhelp.com/app/answers/detail/a_id/413/~how-do-i-get-a-sales-tax-exemption-for-a-non-profit-organization%3F](https://revenue-pa.custhelp.com/app/answers/detail/a_id/413/~/how-do-i-get-a-sales-tax-exemption-for-a-non-profit-organization%3F)

How do I get a sales tax exemption for a non-profit organization?

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How do I get a sales tax exemption for a non-profit organization?

The organization will be asked to submit the following information:

1. A completed "Application for Sales Tax Exemption" (form REV-72):

<http://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/Documents/Sales-Use%20Tax/rev-72.pdf>

2. IRS form 990. If you are not required to file IRS 990, your organization's year-end treasurer's report; and

3. A copy of your bylaws or articles of incorporation, including a dissolution statement.

It is not mandated that a nonprofit organization be qualified by the federal government in order to be eligible for a PA Sales Tax exemption.

Your PA Sales Tax exemption is limited to purchases made on behalf of the institution's charitable purpose. The purchase must be made in the name of the institution paid by funds from the organization. The institution must issue an exemption certificate (REV-1220) to the seller in lieu of the payment of tax.

<http://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/Documents/Sales-Use%20Tax/rev-1220.pdf>

If you are engaging in fund raisers where there is a sales tax liability (selling to the general public) you may be required to register for a sales tax number. You may register for a sales tax license number at www.pa100.state.pa.us

You may also want to contact the Department of State to see if there are any filing requirements with that Agency. Their phone # is 717-783-1720. Their web address is www.dos.state.pa.us

There may be local filing requirements. Contact your local taxing/zoning authorities for clarification.