



# Instructions for Completing APPLICATION FOR CONSUMER'S CERTIFICATE OF EXEMPTION

(Form DR-5)

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Exemption from Florida sales and use tax is granted only to certain political subdivisions and nonprofit organizations that meet the criteria set forth in sections 212.08(6), 212.08(7), and 213.12(2), Florida Statutes (F.S.). These exemptions are granted only to those political subdivisions and organizations that apply for, qualify for, and receive a *Consumer's Certificate of Exemption* (Form DR-14).

This publication provides information to guide you through the process of applying for a *Consumer's Certificate of Exemption*. Each exemption category contains a description of:

- Who qualifies.
- What is exempt.
- What must be proven to qualify.
- What documents must be submitted to support your organization's qualification.

Follow these easy steps to apply for a *Consumer's Certificate of Exemption*:

- ✓ Find the exemption category that best identifies your organization.
- ✓ Gather the required documentation for your exemption category. Make copies to mail with your application. Please limit size of supporting documents to 8 1/2" x 11" (letter size). Larger documents will delay the processing of your application. Do not staple application or supporting documents. **THIS REQUIREMENT APPLIES TO NEW AND RENEWING APPLICANTS.** Failure to provide copies of documentation will delay processing of your application.
- ✓ Fill out the attached *Application for Consumer's Certificate of Exemption* (Form DR-5) using blue or black ink. Do not leave any items blank. Sign the application. **The Department will return incomplete and unsigned applications.**
- ✓ Send the DR-5 and documentation to:  
ACCOUNT MANAGEMENT/EXEMPTIONS  
FLORIDA DEPARTMENT OF REVENUE  
PO BOX 6480  
TALLAHASSEE FL 32314-6480

**Renewing Your Certificate:** Your *Consumer's Certificate of Exemption* will be valid for a period of five (5) years. If you wish to renew your exemption, you must submit another *Application for Consumer's Certificate of Exemption* (Form DR-5) and copies of the required documentation.

**Questions?** If you have any questions about the application process, call the Exemption Unit of Account Management at 800-352-3671, Monday – Friday, 8:00 a.m. to 5:00 p.m., ET.

## EXEMPTION CATEGORIES

### 501(c)(3) Organizations [s. 212.08(7)(p), F.S.]

**Who qualifies?** Organizations determined by the Internal Revenue Service to be currently exempt from federal income tax pursuant to s. 501(c)(3) of the Internal Revenue Code.

**What is exempt?** Purchases and leases, when used in carrying on customary nonprofit activities.

**What must be proven?** Applicant's 501(c)(3) status.

**What documents must be sent?** Copy of IRS determination letter; **or** if applying for group determination, submit copy of IRS determination letter **and** cumulative list of subordinate organizations that fall under group ruling.

### Community Cemeteries [s. 212.08(7)(bb), F.S.]

**Who qualifies?** Any nonprofit corporation that has qualified under s. 501(c)(13) of the Internal Revenue Code, and is operated for the purpose of maintaining a cemetery that was donated to the community by deed.

**What is exempt?** Purchases by the community cemetery.

**What must be proven?** 501(c)(13) status; purpose of maintaining a cemetery donated to the community by deed.

**What documents must be sent?** Copy of IRS determination letter; articles of incorporation; copy of deed showing donation of property to the community.

### Credit Unions [s. 213.12(2), F.S.]

**Who qualifies?** State and federally chartered credit unions.

**What is exempt?** Purchases and leases, when used in carrying on customary nonprofit activities.

**What must be proven?** Applicant is a state or federally chartered credit union.

**What documents must be sent?** Copy of charter.

### Fair Associations [s. 212.08(7)(gg), F.S.]

**Who qualifies?** Fair associations, as defined in s. 616.001, F.S.

**What is exempt?** The sale, use, lease, rental, or grant of a license to use, made directly to or by a fair association, of real or tangible personal property; any charge made by a fair association or its agents for parking, admissions, or temporary parking of vehicles used for sleeping quarters; rentals, subleases, and sublicenses of real or tangible personal property between the owner of the central amusement attraction and any owner of an amusement ride, as those terms are used in ss. 616.15(1)(b) and 616.242(3)(a), F.S., for the furnishing of amusement rides at a public fair or exposition; and other transactions of a fair association

which are incurred directly by the fair association in the financing, construction, and operation of a fair, exposition, or other event or facility that is authorized by s. 616.08, F.S. This exemption does not apply to the sale of tangible personal property made by a fair association through an agent or independent contractor; sales of admissions and tangible personal property by a concessionaire, vendor, exhibitor, or licensee; or rentals and subleases of tangible personal property or real property between the owner of the central amusement attraction and a concessionaire, vendor, exhibitor, or licensee, except for the furnishing of amusement rides, which transactions are exempt.

**What must be proven?** Applicant is qualified as a fair association pursuant to Chapter 616, F.S.

**What documents must be sent?** Certified copy of the charter and articles of incorporation as a fair association (See Ch. 616, F.S., for information on obtaining designation and charter as a fair association)

#### **Florida Fire and Emergency Services Foundation [s. 212.08(7)(aaa), F.S.]**

**Who qualifies?** The Florida Fire and Emergency Services Foundation.

**What is exempt?** Purchases by and leases directly to the foundation.

**What must be proven?** Applicant is the Florida Fire and Emergency Services Foundation.

**What documents must be sent?** Copy of articles of incorporation.

#### **Florida Retired Educators Association [s. 212.08(7)(g), F.S.]**

**Who qualifies?** The Florida Retired Educators Association and its local chapters.

**What is exempt?** Purchases of office supplies, equipment, and publications made by the Association and its local chapters.

**What must be proven?** Applicant is the Florida Retired Educators Association or one of its local chapters.

**What documents must be sent?** Copy of articles of incorporation; designation of chapter.

#### **Library Cooperatives [s. 212.08(7)(uu), F.S.]**

**Who qualifies?** Library cooperatives certified under s. 257.41(2), F.S.

**What is exempt?** Purchases by and leases directly to the cooperative.

**What must be proven?** Applicant's designation pursuant to s. 257.41(2), F.S.

**What documents must be sent?** Copy of certificate or letter of designation pursuant to s. 257.41(2), F.S.

#### **Nonprofit Cooperative Hospital Laundries [s. 212.08(7)(ii), F.S.]**

**Who qualifies?** Nonprofit organizations that are incorporated under Chapter 617, F.S., and which are treated, for federal income tax purposes, as cooperatives under Subchapter T of the Internal Revenue Code, whose sole purpose is to offer laundry supplies and services to their members, which members must all be exempt from federal income tax pursuant to s. 501(c)(3) of the Internal Revenue Code.

**What is exempt?** Purchases by and leases directly to the laundry.

**What must be proven?** Incorporation pursuant to Ch. 617, F.S.; IRC Subchapter T cooperative designation; all members are 501(c)(3).

**What documents must be sent?** Copy of articles of incorporation as filed with the Florida Secretary of State; Subchapter T designation; list of all members; copy of members' IRS determination letters.

#### **Nonprofit Water Systems [s. 212.08(7)(tt), F.S.]**

**Who qualifies?** A not-for-profit corporation that holds a current exemption from federal income tax under ss. 501(c)(4) or (12) of the Internal Revenue Code, the sole or primary function of the corporation is to construct, maintain, or operate a water system in this state.

**What is exempt?** Purchases by and leases directly to the water system.

**What must be proven?** Applicant's 501(c)(4) or (12) status; sole or primary function is to construct, maintain, or operate a water system in Florida.

**What documents must be sent?** Copy of IRS determination letter; articles of incorporation; most recently filed federal Form 990 or audited financial statement.

#### **Organizations Benefiting Minors [s. 212.08(7)(l), F.S.]**

**Who qualifies?** Nonprofit organizations incorporated pursuant to Chapter 617, F.S., the primary purpose of which is providing activities that contribute to the development of good character or good sportsmanship, or to the educational or cultural development, of minors. This exemption is extended only to that level of the organization that has a salaried executive officer or an elected nonsalaried executive officer.

**What is exempt?** Purchases and leases, and sales of donated property (the term "donated property" means any property transferred to such nonprofit organization for less than 50 percent of its fair market value).

**What must be proven?** Applicant's status as a Florida nonprofit corporation; applicant's primary purpose; applicant directly provides activities to minors.

**What documents must be sent?** Copy of articles of incorporation as filed with the Florida Secretary of State; most recently filed federal Form 990 or audited financial statement; description of activities performed, number of participants in activities and percentage that are minors age 17 and under.

### **Political Subdivisions [s. 212.08(6), F.S.]**

**Who qualifies?** The United States government; a state; or any county, municipality, or political subdivision of a state. Agencies of the United States government are not required to obtain a Consumer's Certificate of Exemption.

**What is exempt?** Purchases and leases, when payment is made directly to the selling dealer by the governmental entity. Purchases and leases by federal government employees on official business are also exempt.

**What must be proven?** Applicant is the United States Government; a state; or any county, municipality, or political subdivision of a state.

**What documents must be sent?** Copy of the law creating the entity or describing the entity as one of the aforementioned governmental bodies.

### **Parent-Teacher Organization or Association [s.212.08(7)(II), F.S.]**

**Who qualifies?** Parent-teacher organizations (PTOs) and parent-teacher associations (PTAs) that are associated with schools that teach grades K through 12 and whose purpose is to raise funds for these schools.

**What is exempt?** Purchases and leases directly to the PTOs and PTAs.

**What must be proven?** Applicant is associated with a school that teaches grades K through 12 and the applicant's purpose is to raise funds for the school.

**What documents must be sent?** Copy of the organization's or association's bylaws.

### **Religious Institutions [s. 212.08(7)(m), F.S.] (three classifications)**

**(1) Who qualifies? Churches, synagogues, and established physical places for worship** where nonprofit religious services and activities are regularly conducted and carried on.

**What is exempt?** Purchases and leases, when used in carrying on customary nonprofit religious activities. Also exempt are sales or leases of tangible personal property by religious institutions having an established physical place for worship at which nonprofit religious services and activities are regularly conducted and carried on.

**What must be proven?** Applicant's nonprofit status; a physical place for worship; regularly conducted/carried on religious services and activities.

**What documents must be sent?** Proof of nonprofit status (copy of articles of incorporation, statement of faith, or other organizing documents); proof of physical place (utility bill, lease or use agreement, mortgage, or insurance policy); schedule of services and activities.

**(2) Who qualifies? Transportation Providers** - nonprofit corporations whose sole purpose is to provide free transportation services to church members, their families, and other church attendees.

**What is exempt?** Purchases and leases, when used in carrying on customary nonprofit religious activities.

**What must be proven?** Applicant's nonprofit status; applicant's sole purpose.

**What documents must be sent?** Copy of articles of incorporation; most recently filed federal Form 990 or audited financial statement.

**(3) Who qualifies? Governing or Administrative Offices** - nonprofit state, nonprofit district, or other nonprofit governing or administrative offices the function of which is to assist or regulate the customary activities of religious institutions.

**What is exempt?** Purchases and leases, when used in carrying on customary nonprofit religious activities.

**What must be proven?** Applicant's nonprofit status, member of a hierarchy, governing authority.

**What documents must be sent?** Copy of articles of incorporation, statement of faith, or other organizing documents; illustration or description of organizational structure, including subordinates; most recently filed federal Form 990 or audited financial statement.

### **Schools, Colleges, and Universities [s. 212.08(7)(o), F.S.]**

**Who qualifies?** State tax-supported schools, colleges, or universities.

**What is exempt?** Purchases by and leases directly to the school, college, or university.

**What must be proven?** Applicant is a school, college or university; is state-supported.

**What documents must be sent?** Proof of state tax support.

### **Veterans' Organizations [s. 212.08(7)(n), F.S.]**

**Who qualifies?** Qualified veterans' organizations and their auxiliaries. The term "veterans' organizations" means nationally chartered or recognized veterans' organizations, including, but not limited to, Florida chapters of the Paralyzed Veterans of America, Catholic War Veterans of the U.S.A., Jewish War Veterans of the U.S.A., and the Disabled American Veterans, Department of Florida, Inc., which hold current exemptions from federal income tax under s. 501(c)(4) or (19) of the Internal Revenue Code.

**What is exempt?** Purchases and leases, when used in carrying on customary veterans' organization activities.

**What must be proven?** Applicant is nationally chartered or recognized; holds 501(c)(4) or (19) status.

**What documents must be sent?** Copy of charter; IRS determination letter.

### **Volunteer Fire Departments [s. 212.08(7)(u), F.S.]**

**Who qualifies?** Volunteer fire departments, duly chartered as Florida corporations not for profit.

**What is exempt?** Purchases of firefighting and rescue service equipment and supplies.

**What must be proven?** Florida nonprofit status.

**What documents must be sent?** Copy of articles of incorporation as filed with the Florida Secretary of State.



# Application for Consumer's Certificate of Exemption

DR-5  
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Sales and Use Tax [pursuant to ss. 212.08(6), (7), and 213.12(2), Florida Statutes]

**\* NO FEE REQUIRED \***



**CHECK ONE:**

New     Renewal

Certificate No. \_\_\_\_\_

**MAIL TO:**

ACCOUNT MANAGEMENT/EXEMPTIONS  
FLORIDA DEPARTMENT OF REVENUE  
PO BOX 6480  
TALLAHASSEE FL 32314-6480

**Exemption category for which you are applying (check only one):**

- |   |  |
|---|--|
| <input type="checkbox"/> 501 (c)(3) Organization                        | <input type="checkbox"/> Organization Benefiting Minors          |
| <input type="checkbox"/> Community Cemetery                             | <input type="checkbox"/> Parent-Teacher Organization/Association |
| <input type="checkbox"/> Credit Union                                   | <input type="checkbox"/> Political Subdivision                   |
| <input type="checkbox"/> Fair Association                               | <input type="checkbox"/> Religious - physical place of worship   |
| <input type="checkbox"/> Florida Fire and Emergency Services Foundation | <input type="checkbox"/> Religious - governing/administrative    |
| <input type="checkbox"/> Florida Retired Educators Association          | <input type="checkbox"/> Religious - transportation provider     |
| <input type="checkbox"/> Library Cooperative                            | <input type="checkbox"/> School, College or University           |
| <input type="checkbox"/> Nonprofit Cooperative Hospital Laundry         | <input type="checkbox"/> Veterans' Organization                  |
| <input type="checkbox"/> Nonprofit Water System                         | <input type="checkbox"/> Volunteer Fire Department               |

**Office Use Only**

BP \_\_\_\_\_

CO \_\_\_\_\_

RS \_\_\_\_\_ N \_\_\_ R \_\_\_

PM Date \_\_\_\_\_

Date Rec'd \_\_\_\_\_

Organization Name			
Street Address			Business Phone
City	State	ZIP	County, if located in Florida
Federal Employer Identification Number (FEIN)	Is Organization incorporated? <input type="radio"/> Yes <input type="radio"/> No	Date of Incorporation	Does organization hold IRS exempt status? <input type="radio"/> Yes <input type="radio"/> No
Mailing Address (if different than above)			Alternate Phone
City	State	ZIP	County, if located in Florida
Does the organization receive income from the sale or lease of tangible personal property, the lease of real property or the sale of taxable services? <input type="radio"/> Yes <input type="radio"/> No			
If yes, provide the organization's sales and use tax certificate of registration number: _____			

**ALL DOCUMENTS SUBMITTED WILL BE RETAINED AS PART OF THIS APPLICATION.**

### CERTIFICATION

I hereby attest that I am authorized to sign on behalf of the applicant organization described above. I further attest that, if granted, the *Consumer's Certificate of Exemption* will only be used in the manner authorized for this organization under ss. 212.08(6), (7), or 213.12(2), Florida Statutes.

I declare that I have read the information provided on this application, including the attached documentation, and that the facts stated herein are true.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date