

50-State Chart of Nonprofit State Tax Exemptions

Use the table below to navigate income and sales tax exemptions by state. Consider exemption in each state where your nonprofit operates. States may offer exemption from corporate income, sales, use, and other taxes that they levy. Typically, you'll need to submit an application to the Department of Revenue. Review regulations and mark your calendar as renewals may be required and can range between 1 and 5 years.

Alabama	Income tax exemption:
	NOT REQUIRED
	Exempt upon obtaining Determination Letter from the IRS More information: Alabama Department of Revenue
	Sales Tax Exemption:
	Agency: Alabama Department of Revenue Form: ST: EX-A1: Application for Sales Tax Certificate of Exemption and Instructions Agency Fee: \$0 Notes: Most nonprofit organizations will not qualify for a sales tax exemption in Alabama. Alabama Statutes § 40-9-1 <i>et seq</i> describes organizations that may qualify for an exemption.

Alaska	Income tax exemption: NOT REQUIRED Exempt upon obtaining Determination Letter from the IRS More information: Alaska Department of Revenue Sales tax exemption: NOT REQUIRED Alaska does not currently have a state level sales tax.
Arizona	Income tax exemption: NOT REQUIRED Exempt upon obtaining Determination Letter from the IRS More information: Arizona Department of Revenue Transaction Privilege Tax Exemption: Agency: Arizona Department of Revenue Notes: Arizona does not offer an overall exemption for nonprofits, but they allow exemptions in some circumstances. For a list of the few available exemptions, contact the Arizona Department of Revenue.

Arkansas	Income tax exemption: Agency: Arkansas Department of Finance and Administration Form: Form AR1023CT: Application for Income Tax Exempt Status Instructions: http://www.dfa.arkansas.gov/offices/incomeTax/corporation/Document Agency Fee: \$0 Notes: Apply by submitting a copy of the IRS Determination Letter, the first tax return, and a statement declaring exemption under ACA 26-51-303 or ACA 26-51-303. If the IRS Determination Letter should submit Form AR1023CT, a copy of the articles of incorporation or the bylaws. Sales Tax Exemption: Agency: Arkansas Department of Finance and Administration Form: SSTGB Form F0003: Exemption Certificate Instructions: Streamlined Sales and Use Tax Agreement Certificate of Exemption Instructions Notes: Arkansas does not offer a general exemption for sales tax. However, an application for nonprofits, but charitable sales are exempted under certain conditions. The certificate of exemption can be used to exempt an organization from sales tax in a specific purchase.
California	Income tax exemption: Agency: California Franchise Tax Board Form: Form 3500: Exemption Application or Form 3500A: Submission of Exemption Request Instructions: https://www.ftb.ca.gov/forms/misc/3500bk.pdf Agency Fee: \$25 (\$0 for exemption request) Notes: Use form FTB-3500a if you have received an IRS Determination Letter and form FTB-3500 if you have not.

	Sales Tax Exemption: Agency: California Department of Tax and Fee Administration Notes: Few nonprofits are eligible for sales tax exemption in California. Volunteer fire departments, veteran's organizations, qualifying youth organizations, religious organizations, and few others may be eligible for exemption. See the Sales and Use Taxes: Exemptions and Exclusions guide to see if your organization is eligible to apply for an exemption.
Colorado	Income tax exemption: NOT REQUIRED Exempt upon obtaining Determination Letter from the IRS More information: Colorado Department of Revenue Exemption form Sales Tax & State-Administered Local Sales Tax: Agency: Colorado Department of Revenue Form: DR 0715: Application for Sales Tax Exemption and Form DR-0716: Statement of Non-Profit - Church, Synagogue, or Organization Agency Fee: \$0 Notes: Colorado organizations can apply for state sales tax exemption if they have an IRS determination letter. If approved, you will receive a Certificate of Exemption.

Connecticut	Income tax exemption: Agency: Connecticut Department of Revenue Services Notes: Exemption from Connecticut income tax is obtained by submitting a copy of your IRS Determination Letter when submitting Form REG-1. Sales tax exemption: NOT REQUIRED Upon receiving an IRS determination letter, Connecticut nonprofits are automatically exempt from state sales tax. Organizations must follow the guidelines in Guide SN 95(10). This includes providing sellers with a copy of CERT-119: Purchases of Tangible Personal Property and Services by Qualifying Exempt Organizations.
Delaware	Income tax exemption: NOT REQUIRED Any corporation granted an exemption by the IRS as a non-profit organization under Section 501(c) is exempt from Delaware Corporate Income Tax. More information: Delaware Department of Finance - Division of Revenue Sales tax exemption: NOT REQUIRED Delaware does not collect sales and use taxes at the state level.

District of Columbia	Income tax exemption: Agency: District of Columbia Office of Tax and Revenue Filing Method: Online Agency Fee: \$0 Notes: • Foreign organizations must have an office or physical location in DC to be eligible. • A certificate of authority is also required of foreign organizations. • Paper exemption applications are available upon request. Sales Tax Exemption: Agency: District of Columbia Office of Tax and Revenue Filing Method: Online Agency Fee: \$0 Notes: • Foreign organizations must have an office or physical location in DC to be eligible. • A certificate of authority is also required of foreign organizations. • Paper exemption applications are available upon request.
Florida	Income tax exemption: Agency: Florida Department of Revenue Notes: Not-for-profit corporations are subject to corporate income tax. However, a not-for-profit corporation that is exempt from federal taxation under Internal Revenue Code section 501(c)(3) is only required to file a Florida corporate income tax return (Form F-1120) if it has unrelated business income or it files

	federal Forms 990-C or 990-T with the Internal Revenue Service. Sales Tax Exemption: Agency: Florida Department of Revenue Form: DR-5: Application for a Consumer's Certificate of Exemption Agency Fee: \$0 Law: Chapter 212, Florida Statutes Notes: Certain not-for-profit organizations are exempt from sales and use tax on purchases and rentals of tangible personal property if that property is used in carrying out the organization's not-for-profit activities. See the form for information on the available exemptions.
Georgia	Income tax exemption: Agency: Georgia Department of Revenue Notes: Simply attach your IRS Determination Letter and Letter of Incorporation to your tax returns. Sales tax exemption: Agency: Georgia Department of Revenue Notes: Georgia currently does not provide a general sales or use tax exemption. A few exemptions exist for nursing homes, hospices, hospitals, and other organizations, and you can contact the Georgia Department of Revenue for a full list.
Hawaii	Income tax exemption:

	NOT REQUIRED Your IRS determination letter granting exemption from federal income taxes, also exempts your organization from Hawaii income taxes. Organizations that are not required to file an application for recognition of exemption with the IRS are exempt from Hawaii income taxes. More information: Hawaii Department of Taxation General Excise Tax Exemption: <table data-bbox="461 768 1624 1199"><tr><td data-bbox="461 768 760 810">Agency:</td><td data-bbox="760 768 1624 810">Hawaii Department of Taxation</td></tr><tr><td data-bbox="461 831 760 873">Form:</td><td data-bbox="760 831 1624 905">G-6: Application for Exemption from General Excise Taxes</td></tr><tr><td data-bbox="461 926 760 968">Instructions:</td><td data-bbox="760 926 1624 968">http://tax.hawaii.gov/forms/a1_b2_1geuse/</td></tr><tr><td data-bbox="461 989 760 1031">Agency Fee:</td><td data-bbox="760 989 1624 1062">\$20 unless you already have a Hawaii GET tax ID number.</td></tr><tr><td data-bbox="461 1083 760 1125">Notes:</td><td data-bbox="760 1083 1624 1199">Hawaii does not have sales tax; instead, it has general excise tax (GET).Hawaii does not have sales tax; instead, it has general excise tax (GET).</td></tr></table>	Agency:	Hawaii Department of Taxation	Form:	G-6: Application for Exemption from General Excise Taxes	Instructions:	http://tax.hawaii.gov/forms/a1_b2_1geuse/	Agency Fee:	\$20 unless you already have a Hawaii GET tax ID number.	Notes:	Hawaii does not have sales tax; instead, it has general excise tax (GET).Hawaii does not have sales tax; instead, it has general excise tax (GET).
Agency:	Hawaii Department of Taxation										
Form:	G-6: Application for Exemption from General Excise Taxes										
Instructions:	http://tax.hawaii.gov/forms/a1_b2_1geuse/										
Agency Fee:	\$20 unless you already have a Hawaii GET tax ID number.										
Notes:	Hawaii does not have sales tax; instead, it has general excise tax (GET).Hawaii does not have sales tax; instead, it has general excise tax (GET).										
Idaho	Income tax exemption: NOT REQUIRED If the IRS grants the exempt status, your organization will also be exempt from Idaho income tax, except for tax due on unrelated business income. More information: Idaho State Tax Commission Sales tax exemption:										

	Agency: Idaho State Tax Commission Notes: Currently, most Idaho nonprofit organizations must pay and collect sales tax. For a list of exempt organizations, visit Idaho Tax Commission Brochure #50: Nonprofit Groups & Churches.
Illinois	Income tax exemption: NOT REQUIRED If your corporation receives a federal tax exemption, it is exempt from Illinois income tax. No reports need to be filed and no tax is due. More information: Illinois Department of Revenue Sales Tax: Agency: Illinois Department of Revenue Form: STAX-1: Application for Sales Tax Exemption Agency Fee: \$0
Indiana	Income tax exemption: Agency: Indiana Department of Revenue Form: Form NP-20A: Nonprofit Application for Sales Tax Exemption Agency Fee: \$0 Notes: Attach your IRS Determination Letter. This application is due within 120 days of incorporation. The department will return a Nonprofit Tax Registration Certificate and you can use Form ST-

	105: General Sales Tax Exemption Certificate to provide your exemption information to sellers. Sales Tax Exemption: Agency: Indiana Department of Revenue Form: NP-20: Nonprofit Application for Sales Tax Exemption Agency Fee: \$0 Notes: This form is due within 120 days of incorporation, and you must attach your IRS determination letter.
Iowa	Income tax exemption: NOT REQUIRED Your nonprofit is automatically exempt from Iowa income tax when you receive IRS income tax exemption. More information: Iowa Department of Revenue Sales tax exemption: NOT REQUIRED Iowa nonprofits receive limited exemption from sales tax. Sales made to nonprofits are not exempt from sales and use tax. The exception is private nonprofit schools do not pay sales tax on the purchase of goods and taxable services used for educational purposes. Also, sales made by educational, religious, or charitable organizations are exempt on proceeds expended for qualifying educational, religious, or charitable purposes.

Kansas	Income tax exemption: NOT REQUIRED Your nonprofit is automatically exempt from Kansas income tax when you receive IRS income tax exemption. More information: Kansas Department of Revenue Sales and Use Tax Exemption: Agency: Kansas Department of Revenue Form: Online Agency Fee: \$0 Notes: Not all 501(c)(3) organizations are eligible for exemption. Use the online system to file for exemption.
Kentucky	Income tax exemption: NOT REQUIRED Your nonprofit is automatically exempt from Kentucky corporate income tax when you receive IRS income tax exemption. More information: Kentucky Department of Revenue Sales & Use Tax Exemption: Agency: Kentucky Department of Revenue Form: Form 51A125: Application for Purchase Exemption Agency Fee: \$0

	Notes: Include a copy of your articles of incorporation and IRS Determination Letter.
Louisiana	Income tax exemption: Agency: Louisiana Department of Revenue Original Ink: Not required Notarize: Not required Notes: To obtain exemption from Louisiana corporate income tax, simply submit your IRS Determination Letter to the Louisiana Department of Revenue. Sales Tax Exemption: Agency: Louisiana Department of Revenue Form: Form R-1048: Application for Exemption from Collection of Louisiana Sales Tax at Certain Fund-Raising Activities Agency Fee: \$0 Original Ink: Not required Notarize: Not required Notes: In general, Louisiana nonprofits are not exempt from sales and use tax. You can request an exemption for a fundraiser by filing an exemption application at least 2 weeks prior to the event.
Maine	Income tax exemption: NOT REQUIRED

Upon obtaining your IRS Determination Letter, your organization is automatically exempt from Maine corporate income tax. No application or notification is necessary.

More information: Maine Revenue Services

Sales Tax Exemption:

Agency: Maine Revenue Services

Form: [Find the form for your type of organization](#)

Notes: Maine has a large number of sales tax exemptions, and you will file a form specific to your type of organization.

Maryland

Income tax exemption:

Agency: Comptroller of Maryland

Agency Fee: \$0

Notes: Submit: Request for exemption from Maryland income tax, an explanation of the nature, purpose, and scope of your organization, IRS tax determination letter, by-laws, and latest financial statement of your organization.

Sales Tax Exemption:

Agency: Comptroller of Maryland

Form: [Sales and Use Tax Exemption Certificate Application](#)

Agency Fee: \$0

Notes: Must have IRS tax determination letter first.

Massachusetts

Income tax exemption:

Agency: Massachusetts Department of Revenue

	Agency Fee: \$0 Notes: Submit: Registration (if not already registered), a copy of the IRS Determination Letter of Exemption granting the corporation Section 501 (c) status, a copy of the Articles of Organization filed with the Secretary of State's Office, and a copy of the IRS documentation of Employer Federal Identification Number if it is not stated on the IRS Section 501 (c) Determination Letter. Sales Tax Exemption: Agency: Massachusetts Department of Revenue Notes: There is no application form for sales tax exemption; simply send in your IRS determination letter with an explanation and the department will review the request.
Michigan	Income tax exemption: NOT REQUIRED Nonprofits are exempt from Michigan's 6% Michigan Corporate Income Tax (CIT). No filing is needed. More information: Michigan Department of Treasury Sales and Use Tax Exemption: NOT REQUIRED

	Michigan nonprofits are automatically exempt from state sales and use tax. Simply complete and present Form 3372: Michigan Sales and Use Tax Certificate of Exemption to sellers and vendors.
Minnesota	Income tax exemption: NOT REQUIRED Upon obtaining your IRS Determination Letter, your organization is automatically exempt from Minnesota corporate income taxes. No application or notification is necessary. More information: Minnesota Department of Revenue Sales Tax Exemption: Agency: Minnesota Department of Revenue Form: Form ST16: Application for Exempt Status Agency Fee: \$0
Mississippi	Income tax exemption: Agency: Mississippi Department of Revenue Notes: Certain nonprofit corporations qualify for tax-exempt status under Mississippi law. To apply for exemption from Corporate and Franchise taxes, submit your IRS determination letter to the Mississippi Department of Revenue. Sales tax exemption: Notes: Mississippi nonprofit organizations are not exempt from state sales tax, with a few exceptions. Review

	the full of list of exemptions on the Department of Revenue website.
Missouri	Income tax exemption: NOT REQUIRED Missouri nonprofits that file IRS Form 990 are exempt from Missouri corporation income tax. More information: Missouri Department of Revenue Sales Tax Exemption: Agency: Missouri Department of Revenue Form: Form 1746: Missouri Sales or Use Tax Exemption Application Agency Fee: \$0
Montana	Income tax exemption: Agency: Montana Department of Revenue Form: Montana Tax-Exempt Status Request Form Agency Fee: \$0 Notes: Montana nonprofits may apply for exemption from Montana's Corporation License Tax (6.75%) after receiving their IRS Determination Letter. Sales tax exemption: NOT REQUIRED

	Montana does not currently have a state level sales tax.
Nebraska	Income tax exemption: NOT REQUIRED If you have 501(c) exemption, you are automatically exempt from Nebraska income tax. If you have unrelated business income you need to file Nebraska corporate income taxes. More information: Nebraska Department of Revenue Sales Tax Exemption: Agency: Nebraska Department of Revenue Form: Form 4: Exemption Application for Sales and Use Tax Agency Fee: \$0 Notes: Not all nonprofits are eligible for exemption.
Nevada	Income tax exemption: Agency: Nevada Department of Taxation Form: Exempt Status Entity Form Agency Fee: \$0 Notes: The State of Nevada does not levy a state personal, business or corporate income tax, but does levy a privilege tax.

	Sales Tax Exemption: Agency: Nevada Department of Taxation Form: Form APP-02.01: Application for Sales/Use Tax Exemption Agency Fee: \$0
New Hampshire	Income tax exemption: NOT REQUIRED If the IRS Determination Letter grants 501(c) recognition, then your organization is also exempt from New Hampshire corporate income tax (the "New Hampshire Business Profits Tax"). More information: New Hampshire Department of Revenue Administration Sales tax exemption: NOT REQUIRED New Hampshire does not currently have a state level sales tax.
New Jersey	Income tax exemption: NOT REQUIRED If a nonprofit organization is incorporated and operating as a nonprofit corporation, it is exempt from the New Jersey Corporation Business Tax. You may request a letter from the Division of Taxation confirming exemption from corporation business tax.

	More information: New Jersey Department of the Treasury Sales Tax Exemption: Agency: New Jersey Department of the Treasury - Division of Taxation Form: Form REG-1E: Application for Exempt Organization Certificate Agency Fee: \$0
New Mexico	Income tax exemption: NOT REQUIRED Upon obtaining your IRS Determination Letter, your organization is exempt from New Mexico corporate income tax and franchise tax. More information: New Mexico Taxation and Revenue Department Gross Receipts Tax Exemption: NOT REQUIRED If your IRS determination letter stipulates that your nonprofit is an educational or social organization, you are automatically exempt from New Mexico's gross receipts tax. If you purchase taxable goods, you can apply for a Nontaxable Transaction Certificate (NTTC). You will file Form ACD-31050: Application for Nontaxable Transaction Certificates with the New Mexico Department of Taxation and Revenue.
New York	Income tax exemption: Agency: New York State Department of Taxation and Finance

	Form: Form CT-247: Application for Exemption from Corporation Franchise Taxes by a Not-for-Profit Organization Agency Fee: \$0 Notes: Certain not-for-profit and religious corporations are exempt from the New York State corporation franchise tax. You must file Form CT-247 to apply for exemption. Sales Tax Exemption: Agency: New York State Department of Taxation and Finance Form: Form ST-119.2: Application for an Exempt Organization Certificate Instructions: Instructions for Form ST-119.2 and NYS Dept. of Taxation and Finance - Sales tax exempt organizations Agency Fee: \$0
North Carolina	Income tax exemption: Agency: North Carolina Department of Revenue Agency Fee: \$0 Notes: Send your Articles of Incorporation, Bylaws, and other organizational documents along with your IRS Determination letter to the Department of Revenue. Sales and Use Tax Exemption: NOT REQUIRED

	North Carolina currently does not offer an exemption from sales tax. However, the state offers semiannual refunds for qualified organizations. You will file Form E585: Nonprofit and Governmental Entity Claim for Refund with the North Carolina Department of Revenue.
North Dakota	Income tax exemption: NOT REQUIRED Upon obtaining your IRS Determination Letter, your organization is automatically exempt from North Dakota corporate income tax. No application or notification is necessary. More information: North Dakota Office of State Tax Commissioner Sales tax exemption: NOT REQUIRED Most North Dakota nonprofits are not able to become exempt from sales tax. Certain organizations, such as hospitals and schools are automatically exempt.
Ohio	Income tax exemption: NOT REQUIRED Generally, nonprofit corporations are not subject to the Ohio commercial activity tax. Agricultural and consumer cooperatives are. More information: Ohio Department of Taxation Sales tax exemption:

	NOT REQUIRED Ohio nonprofits that have received their IRS determination letter are automatically exempt from paying state sales tax. They must present Form STEC-B: Sales and Use Tax Blanket Exemption Certificate to sellers.
Oklahoma	Income tax exemption: NOT REQUIRED Upon obtaining your IRS Determination Letter, your organization is automatically exempt from Oklahoma corporate income tax. No application or notification is necessary. More information: Oklahoma Tax Commission Sales Tax Exemption: Agency: Oklahoma Tax Commission Form: Form 13-16-A: Application for Sales Tax Exemption Instructions: https://www.ok.gov/tax/documents/PktE.pdf Agency Fee: \$0 Notes: Not all 501(c) recognized nonprofits are exempt from sales tax. There are a number of specific exemptions that exist.
Oregon	Income tax exemption: NOT REQUIRED

If you are an exempt organization under Internal Revenue Code (IRC) Sections 501(c) through (f), 501(j), 501(n), 521, or 529, you are exempt from Oregon Corporation taxes (ORS 317.080). You don't have to apply to the Oregon Department of Revenue. Two exceptions to this are nonprofit homes for the elderly and people's utility districts.

More information: Oregon Department of Revenue

Sales tax exemption:

NOT REQUIRED

Oregon does not currently have a state level sales tax.

Pennsylvania

Income tax exemption:

NOT REQUIRED

Upon obtaining your IRS Determination Letter, your organization is automatically exempt from Pennsylvania corporate income tax. No application or notification is necessary.

More information: Pennsylvania Department of Revenue

Sales Tax Exemption:

Agency:	Pennsylvania Department of Revenue
Form:	Form REV-72: Application for Sales Tax Exemption
Agency Fee:	\$0
Due:	Once every five years. Approximately 2 months before an organization's sales tax exemption expires,

	the Department of Revenue will send a renewal packet to the organization. Law: Institutions of purely public Charity Act of 1997
Rhode Island	Income tax exemption: NOT REQUIRED When you receive your IRS Determination Letter granting federal income tax exemption (and file IRS Form 990 or 990EZ annually), you are automatically also granted exemption from Rhode Island corporate income tax. You need not apply or notify the Rhode Island Division of Taxation. More information: Rhode Island Department of Revenue - Division of Taxation Sales & Use Tax Exemption: Agency: Rhode Island Department of Revenue - Division of Taxation Form: Form EXO-APP: Application for Exemption for an Exempt Organization Agency Fee: \$25
South Carolina	Income tax exemption: NOT REQUIRED When you receive your IRS Determination Letter granting recognition of exemption, you are also exempt from South Carolina corporate income tax. More information: South Carolina Department of Revenue

	Sales Tax Exemption: Agency: South Carolina Department of Revenue Form: Form ST-387: Application for Sales Tax Exemption Agency Fee: \$0 Notes: Certain nonprofit organizations in South Carolina are exempt from sales and use tax on items sold by the organizations for charitable purposes. The exemption applies only to items purchased for resale and does not apply to items purchased by an organization for its own use.
South Dakota	Income tax exemption: NOT REQUIRED South Dakota does not have a state or corporate income tax. More information: South Dakota Department of Revenue Sales Tax Exemption: Agency: South Dakota Department of Revenue Form: Sales Tax Exempt Status Application Agency Fee: \$0 Notes: Only certain organizations are eligible to apply for a sales tax exempt permit.
Tennessee	Income tax exemption: NOT REQUIRED

	Franchise and excise taxes are not applicable to nonprofit corporations as defined by law. The Application for Exemption - Franchise and Excise Taxes form is for other exemptions. More information: Tennessee Department of Revenue Sales Tax Exemption: Agency: Tennessee Department of Revenue Form: Form RV-F1306901: Application for Registration - Sales and Use Tax Exempt Entities Agency Fee: \$0 Notes: Exemption certificates are only issued to Tennessee nonprofits. Out-of-state nonprofits should instead present their IRS determination letter to vendors.
Texas	Income tax exemption: Agency: Texas Comptroller Form: AP-204, AP-205, AP-206, AP-207, or AP-209 Agency Fee: \$0 Notes: Texas state law permits 501(c)(3) exempt and various other types of organizations to be exempt from paying sales tax, hotel occupancy tax, and franchise tax. Sales Tax Exemption: Agency: Texas Comptroller Form: Form AP-205-2: Application for Exemption - Charitable Organizations Agency Fee: \$0

Utah	Income tax exemption: Agency: Utah State Tax Commission Form: TC-161: Registration for Exemption from Corporate Franchise or Income Tax Agency Fee: \$0 Sales Tax Exemption: Agency: Utah State Tax Commission Form: Form TC-160: Application for Sales Tax Exemption Number for Religious or Charitable Institutions Agency Fee: \$0
Vermont	Income tax exemption: NOT REQUIRED Upon obtaining your IRS Determination Letter, your organization is automatically exempt from Vermont minimum corporate tax. No application or notification is necessary. More information: Vermont Department of Taxes Sales tax exemption: NOT REQUIRED Vermont nonprofits that have received their IRS determination letter are automatically exempt from paying state sales tax. They must present Form S-3: Vermont Sales Tax Exemption Certificate for Resale and Exempt Organizations to sellers.

Virginia	Income tax exemption: NOT REQUIRED Upon obtaining your IRS Determination Letter, your organization is automatically exempt from Virginia corporation income tax. No application or notification is necessary. More information: Virginia Department of Taxation Sales & Use Tax Exemption: Agency: Virginia Department of Taxation Form: Form NP-1: Exemption Application for Nonprofit Organizations Instructions: http://www.tax.virginia.gov/forms/search/business/sales-and-use-tax Agency Fee: \$0
Washington	Income tax exemption: Agency: Washington Department of Revenue Notes: In Washington, nonprofit organizations are generally taxed like any other business. They must pay business and occupation (B&O) tax on gross revenues generated from regular business activities they conduct. They must pay sales tax on all goods and retail services they purchase as consumers, such as supplies, lodging, equipment, and construction services. In addition, nonprofit organizations must collect and remit retail sales tax on their sales of goods and retail services. Sales tax exemption:

	Instructions: Washington Department of Revenue - Nonprofit Organizations Guide Notes: Currently, Washington does not grant nonprofits exemption from state sales tax. They must pay sales tax on all goods and retail services they purchase as consumers, such as supplies, lodging, equipment, and construction services. In addition, nonprofit organizations must collect and remit retail sales tax on their sales of goods and retail services. Limited B&O and sales tax exemptions are provided for nonprofit fundraising activities, donations, and for certain types of organizations.
West Virginia	Income tax exemption: Agency: West Virginia State Tax Department Notes: Any corporation exempt from federal income tax is also exempt from West Virginia Corporation Net Income Tax and Business Franchise Tax. Nevertheless, a tax exempt organization's annual West Virginia Corporation Net Income/Business Franchise Tax Return is due on or before the 15th day of the fifth month after the close of the taxable year. Sales & Use Tax Exemption: Agency: West Virginia State Tax Department Form: Form F0003: Streamlined Sales and Use Tax Certificate of Exemption Instructions: http://tax.wv.gov/Business/SalesAndUseTax/Pages/SalesAndUseTax.aspx Agency Fee: \$0 Notes: West Virginia uses a multi-state form that is not actually submitted with the West Virginia State Tax Department. West Virginia nonprofits should complete the form and display to sellers, but out-of-state nonprofits are generally allowed to use exemption certificates from another state. The form is rather complex, and not accepted in all states. Be sure to read the instructions carefully.

Wisconsin	Income tax exemption: NOT REQUIRED Upon obtaining your IRS Determination Letter, your organization is automatically exempt from Wisconsin corporation franchise and income taxes. No application or notification is necessary. More information: Wisconsin Department of Revenue Sales & Use Tax Exemption: Agency: Wisconsin Department of Revenue Form: Form S-103: Application for Wisconsin Sales and Use Tax Certificate of Exempt Status Agency Fee: \$0
Wyoming	Income tax exemption: NOT REQUIRED Wyoming does not levy a corporate income tax. More information: Wyoming Department of Revenue Sales & Use Tax Exemption: Agency: Wyoming Department of Revenue Notes: To become exempt from Wyoming sales tax, simply submit your IRS Determination Letter to the Wyoming Department of Revenue. Alternatively, submit articles of incorporation, constitution or bylaws, mission statement, budget, and

	income/expense statement for the past three years. When the Wyoming Department of Revenue approves your exemption, they will send you a Streamlined Sales/Use Tax Agreement (SSUTA) Certificate of Exemption.
--	--