GOVERNMENT OF THE DISTRICT OF COLUMBIA OFFICE OF TAX AND REVENUE

CERTIFICATE OF RESALE DISTRICT OF COLUMBIA SALES AND USE TAX

ТО:			FROM:		
SELLER			PURCHASER		
TRADE NAME (IF ANY)			TRADE NAME (IF ANY)		
SELLER'S STREET ADDRESS			PURCHASER'S STREET ADDRESS		
CITY	STATE	ZIP CODE	CITY	STATE	ZIP CODE
FEIN			D.C. CERTIFIC	ATE OF REGISTRATIO	N #
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I certify that all tangible personal property and services purchased from you are for resale or rental either in the same form or for incorporation as a material part of other property being produced for resale or rental.

This certificate shall be considered a part of each order we shall give, provided the order contains our D.C. Certificate of Registration number and will continue in force until revoked by written notice to you.

AUTHORIZED SIGNATURE	TITLE	DATE

SELLER MUST KEEP THIS CERTIFICATE

INSTRUCTIONS

This certificate is not valid unless it contains the purchaser's District of Columbia Sales and Use Tax Registration Number. It must be signed by the owner or authorized officer and must be dated.

If the issuer of the certificate of resale buys items from the seller that do not qualify for tax exemption, you should advise the seller to charge the appropriate sales tax on such items. Otherwise, the purchaser is required to report use tax directly using the Sales and Use Tax returns (FR-800A) to the Office of Tax and Revenue.

The seller must retain all Certificates of Resale on file to substantiate exemptions in case of an audit of your D.C. Sales and Use Tax returns.

Purchasers who are located outside the District of Columbia and make no retail sales in the District should submit a FR-500 application for a D.C. Certificate of Registration number. The D.C. Certificate of Registration number is required to complete a Certificate of Resale (copy provided to seller) for items intended for resale outside of the District.

General Information

This application is for use by organizations who wish to apply for an exemption from the District of Columbia Income and Franchise Tax, Sales and Use Tax and Personal Property Tax. All questions on the application must be answered completely. The completed application, together with the various documents requested in the specific instructions, should be mailed to the Office of Tax and Revenue, P.O. Box 556, Washington, D.C. 20044-0556, Attn: Exempt Organizations. If you have any questions, please call (202) 442-6586 between the hours of 7:30 a.m. and 3:30 p.m.

Applicants for Income and Franchise Tax Exemption under Sec. 47-1802.1 of the D.C. Code:

Most organizations which are recognized by the Internal Revenue Service as exempt under the Federal Income Tax Law will qualify for exemption under the District of Columbia Income and Franchise Tax Act. The effective date for all income and franchise tax exemptions will be the date on the determination letter issued by the Office of Tax and Revenue.

Applicants for Sales and Use Tax Exemptions under Sec. 47-2005 of the D.C. Code;

Under the District of Columbia Sales and Use Tax Act sales made to any organization which qualifies as a "semipublic institution" are exempt from the tax. A "semipublic" institution is defined under Sec. 47-2001(r) of the Act as "any corporation, and any community chest, fund, or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inures to the benefit of any private shareholder or individual." This exemption is limited to those organizations, which have been recognized as tax exempt under Section 501(c)(3) of the Internal Revenue Code of 1986 (or comparable sections under prior codes).

SEMIPUBLIC INSTITUTIONS ARE RECOGNIZED AS TAX EXEMPT IF THOSE INSTITUTIONS ARE PHYSICALLY LOCATED IN THE DISTRICT.

The exemption applies only to those transactions, which occur on or after the date of the issuance of a Certificate of Exemption by the Office of Tax and Revenue.

Personal Property Tax Exemption under Sec. 47-1508 of the D.C. Code:

Organizations requesting an exemption from D.C. Personal Property Tax must own the personal property for which the request is being made, and qualify under Title 47, Section 1508 of the D.C. Code. Organizations that may qualify for exemption are any corporation, and community chest, fund or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inure to the benefit of any private shareholder or individual. The effective date for personal property tax exemptions will be the July 1 following the date of the initial application request.

Specific Instructions

FILE THE FOLLOWING DOCUMENTS WITH THIS APPLICATION: (If not currently available, state when they will be furnished).

- a. A copy of the latest determination or ruling letter you have received from the Internal Revenue Service, which either approves or denies your organization an exemption from Federal income tax.
- b. If incorporated in D.C., a copy of your Certificate of Incorporation issued by the D.C. Department of Consumer and Regulatory Affairs, Corporate Division, or if not incorporated, a copy of your constitution, articles of association, declaration of trust, or other documents whereby you were created setting forth your aims and purposes, a copy of all amendments thereto, and any changes presently proposed.
- c. If not incorporated in D.C., a photocopy of a Certificate of Authority issued by the D.C. Department of Consumer and Regulatory Affairs, Corporate Division, must be submitted to the Office of Tax and Revenue with the Application for Exemption.
- d. If your organization has ever been recognized as tax exempt by the District, based on a previous application, please provide a copy of your D.C. letter of exemption or certificate of exemption.
- e. A copy of lease, District of Columbia Occupancy Permit or other documentation should accompany a request by a semi-public institution (501(c)(3) organization) application for sales tax exemption to satisfy the physical location requirement.