

## State Tax Exempt Certificate

PTAs must get their Missouri Sales tax-exempt letter from the state of Missouri, but Missouri PTA can help. Please note vendors are not required to accept a letter of exemption. In those cases, you must either pay the tax on the purchase or choose another vendor. If you have never applied for a sales tax-exempt letter, cannot find your unit's sales tax-exempt letter, or need to renew, then these instructions are for you.

Non-profits were once able to have a non-expiring tax-exempt letter in Missouri then the Department of Revenue changed that procedure requiring non-profits to apply for renewal every few years. At the end of 2014 this procedure was reversed back to non-expiring tax-exempt letters. Many PTAs may have tax-exempt letters that still have expiration dates. The Missouri Department of Revenue sends out a renewal notice to the address listed on the current tax-exempt letter 90 days prior to expiration. If your exemption is not yet expired you can still go ahead and apply for renewal.

PTAs must renew their exemption prior to the expiration date on the exemption letter. If you did not receive a notifying letter and the renewal form from the Missouri Department of Revenue, completion of the Missouri Sales/Use Tax Exemption Renewal Application Form 1746R and supporting documents is required.

If your organization has any changes to its account prior to the expiration date, please complete **MISSOURI TAX EXEMPTION CHANGE REQUEST 126** (the Department of Revenue will only talk to Officers on the list they have on file). If applying for a first or new tax exemption letter, please complete Missouri Sales/Use Tax Exemption application Form 1746.

You may obtain these forms by accessing the Missouri Department of Revenue website at <http://dor.mo.gov> Link to the forms page <http://dor.mo.gov/forms/1746.pdf>

Form 1746: Instructions and attachments needed.

- Submit fully completed form 1746.
- Attach: Determination letter from IRS (if you have it) and Missouri PTA. Call the Missouri PTA (1-800-322-7330) to request a Letter of Determination\* for your PTA.
- Attach: A copy of your current bylaws.
- Attach: For established units and councils you will need to send a financial history for the last three years (or number of years in existence if less than three). Copies of the fiscal year-end financial reports that show actual amounts raised and spent for each budget are best. For new units provide your first budget.
- Attach: A copy of your current budget.
- Attach: If you have received a Missouri Tax ID number in the past, you need to attach a copy of that expired tax-exempt letter and enter that number in the space provided for it.

Helpful tips when filling out the form:

- At the top of the page you will need your previous tax-exempt number if you had one and your FEIN number. State PTA can get that for you if you don't have it.
- On the form in section "type of exemption" you need to mark the "not-for-profit social, service, fraternal" box.

- There is a section on "incorporated organizations" we do not mark or fill in any of that information (NA).
- In section "organization name and address" you will need to use your proper PTA name (full name).
- There are three sections for addresses. I would suggest using the school address on each one. That way when renewals come they will come to the school each time and not to a past president who no longer is at the school. Just for convenience.
- You will need to list two officers and their addresses, etc.
- Description of Organization is basically our mission statement.  
 "To promote the welfare of children & youth in home, school, community & place of worship.  
 To raise the standards of home life,  
 To secure adequate laws for the care & protection of children,  
 To bring closer relation of home & school. To develop united efforts.  
 We provide materials, programs, and other activities for the families of the \_\_\_\_\_  
 School District."

It will take about a month to receive the new tax-exempt letter if you have submitted all the required documents.

\*If you are not a "Unit in Good Standing", Missouri PTA will not provide a Letter of Determination or a letter stating your unit is in good standing until your unit has fulfilled the requirements necessary to achieve this status.