

KANSAS DEPARTMENT OF REVENUE

PARENT-TEACHER ASSOCIATION EXEMPTION CERTIFICATE

The undersigned **parent-teacher association or organization** certifies that the tangible personal property or service purchased from:

Seller: _____
Business Name

Address: _____
Street, RR, or P.O. Box City State Zip + 4

is exempt from Kansas sales and compensating use tax for the following reason:

Effective July 1, 1998, K.S.A. 79-3606(yy) exempts all purchases of tangible personal property and services by a parent-teacher association or organization, and all sales of tangible personal property by or on behalf of such association or organization.

Description of tangible personal property or services purchased:

The undersigned understands and agrees that if the tangible personal property or services are used other than as stated above or for any purpose that is not exempt from sales or compensating use tax, the undersigned purchaser becomes liable for the tax.

Purchaser: _____
Name of Parent-Teacher Association or Organization

Address: _____
Street, RR or P.O. Box City State Zip + 4

Authorized Signature: _____ Date: _____

THIS CERTIFICATE MUST BE COMPLETED IN ITS ENTIRETY.

WHO MAY USE THIS CERTIFICATE?

This exemption is designed for parent-teacher associations (PTAs) and parent-teacher organizations (PTOs). For purposes of the exemption, a parent-teacher association is a nonprofit association chartered by the National PTA or Kansas PTA that is authorized to operate within a public or private school by the governing authority of the school. A parent-teacher organization is a nonprofit organization that is functionally equivalent to a "parent-teacher association" and is authorized by the governing authority of a public or private school to operate within the school. The PTA or PTO operates for the benefit and support of an individual school with a defined organizational structure, purpose, and goals, and is recognized by the school as a PTA/PTO.

WHAT PURCHASES ARE EXEMPT?

All direct purchases of goods, merchandise, and taxable services for the use, consumption, or resale by a PTA or PTO are exempt. To qualify as a direct purchase, the invoice must be made out to the PTA or PTO, and paid for directly by PTA or PTO funds. Purchases by individual parents or teachers with their personal funds on behalf of a PTA, PTO, or school are taxable, even when the individual parent or teacher is later reimbursed the expense by the PTA, PTO, or school.

SALES BY PTAs AND PTOs.

The retail sale of goods and merchandise (tangible personal property) by or on behalf of a PTA or PTO has also been exempted from sales tax. A PTA or PTO may therefore use this certificate to buy the goods and merchandise it intends to resell as part of a fund-raising activity if it does not have the Kansas sales tax number required by a Resale Exemption Certificate, Form ST-28A.

IMPORTANT: A PTA or PTO is NOT exempt from collecting sales tax on the sale of taxable services (such as car washes) or the sale of tickets or other forms of admission to a carnival, fun night, or other event. PTAs and PTOs engaging in these activities must obtain a sales tax number from the Kansas Department of Revenue to collect and remit the sales tax due on these taxable sales.