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Sales Tax Exemption Application Instructions

Dear (Arch)diocesan Coordinator for Sales Tax Exemption Certificate Issues:

Please periodically share the information which appears below with your parish, mission and school offices. Note that our mailing address appears near the bottom of this message.

All consumer sales tax exemption certificates have a stated expiration date. This is usually five years from the date of issuance. As the expiration date nears, you should receive a renewal application form (Form DR-5) from the Florida Department of Revenue (DOR).

The Florida Catholic Conference has made arrangements with the State DOR to assist you in obtaining your initial or renewal consumer sales tax exemption certificate with minimal effort on your part.

You should complete the basic information on the application form as requested, but you may ignore the list of questions that ask for your Articles of Incorporation, a Statement of Income and Expenses, a listing of all services and activities provided, etc. (see below for what is required).

Once completed, you should send your initial or renewal application form, along with a copy of the page from the current Official Catholic Directory (OCD) that lists your school, church or mission to my address, which is displayed near the end of these instructions. We will forward your packet to the DOR on your behalf.

After the sales tax exemption application packet is then received by the DOR, you should receive your new sales tax exemption certificate in 4-to-5 weeks.

To check on the status of a sales tax exemption certificate request that has recently been submitted for processing, please call the DOR's Tallahassee office at 1-850-717-6626 (ask to speak with the supervisor). Have the church, mission or school certificate number available, in case you need to provide it to assist the DOR personnel in locating your information.

Please note the instructions below for completing the DR-5 form, depending upon if you represent a church, mission or school.

I. For a church or mission requesting tax-exempt status:

A. Two forms are needed by our office to process the tax-exemption renewal application:

1. The completed official Department of Revenue application for tax exemption (DR-5 Form) and
2. A copy of the respective church's or mission's listing in the current Official Catholic Directory (OCD)

B. Please fill in the following boxes on the DOR application form:

1. Renewal Certificate Number
2. Religious - physical place of worship
3. Organization name
4. Street address

5. Business phone number
6. City/state/zip code
7. County
8. Federal Employer Identification Number (FEIN)
9. "Is Organization incorporated?" - Respond "No"
10. "Does organization hold IRS exempt status?" - Respond "Yes"

11. "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?" - Respond "No"

II. For a school requesting tax-exempt status:

A. Two forms are needed by our office to process the tax-exemption renewal application:

1. The completed official Department of Revenue application for tax exemption (DR-5 Form) and
2. A copy of the respective school's listing in the current Official Catholic Directory (OCD)

B. Please fill in the following boxes on the Department of Revenue application form:

1. Renewal Certificate Number
2. "School, College, or University"
3. Organization name
4. Street address
5. Business phone number
6. City/state/zip code
7. County
8. Federal Employer Identification Number (FEIN)
9. "Is Organization incorporated?" - Respond "No"
10. "Does organization hold IRS exempt status?" - Respond "Yes"

11. "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?" - Respond "No"

The form should be signed by the pastor, principal or administrator at your location.

If you represent a new church, mission or school and your information does not appear in the OCD, I can provide a sample letter for you to complete that would accompany your completed application form.

Please mail your application packet to:

Attn: Kenneth L. Roeder
Florida Catholic Conference
201 W. Park Ave.
Tallahassee, FL 32301-7760

We receive inquiries from time-to-time about processing sales tax exemption application requests for entities that are not schools, parishes or missions. The agreement in place with the Florida Department of Revenue (DOR) is limited to certifying the qualifications of Catholic churches, missions and K-12 parochial schools for sales tax exemptions.

Other Catholic entities are best served, if they apply directly to the State Office of the Department of Revenue, which may be contacted at:

Central Registration
Florida Department of Revenue
P.O. Box 6480
Tallahassee, FL 32314-6480
Phone: 1-850-717-6626 (ask to speak with the supervisor)
Fax: 850-922-0859

This is not an onerous process and the DOR staff can provide you with the necessary application form and instructions, as well as requirements to qualify for the State sales tax exemption.

Please let me know, if you have any questions.

Kenneth L. Roeder, Florida Catholic Conference

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