

**APPLICATION FOR EXEMPTION, FR-164**

(Check Appropriate Boxes)

INCOME AND FRANCHISE TAX

SALES AND USE TAX (SEMIPUBLIC INSTITUTION ONLY)

PERSONAL PROPERTY TAX (SEMIPUBLIC INSTITUTION ONLY)

1. Full name of organization \_\_\_\_\_ FEIN #

2. Complete address (number, city/town and Postal Zip Code of the organization: P.O. Box is not acceptable.) including Web site \_\_\_\_\_

3. Federal Exemption Status:

IRS Determination Letter effective date \_\_\_\_\_ Internal Revenue Code Section \_\_\_\_\_

Application filed (if not recognized) Date \_\_\_\_\_ Internal Revenue Code Section \_\_\_\_\_

4. Form of Organization:

Corporation Date of incorporation \_\_\_\_\_ State \_\_\_\_\_

Other-Describe \_\_\_\_\_

5. Purpose of Organization:

Religious  Library  Other: Explain: \_\_\_\_\_

Charitable  Educational

Scientific  Hospital

6. Principal Sources of Income:

Donations  Assessments  Interest  Other: Explain \_\_\_\_\_

Grants  Initiation Fees  Dividends

Dues  Rents  Business Operations

7. End of Annual Accounting Period: \_\_\_\_\_

8. Date activities began in the District: \_\_\_\_\_

9a. Physical Location(s) of Personal Property in the District: \_\_\_\_\_

9b. Type of Personal Property Owned by Organization:  
(Also list total cost of property owned and located in the District)

Person Authorized to Discuss Application for Exemption:

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Telephone: \_\_\_\_\_ FAX: \_\_\_\_\_ E-mail: \_\_\_\_\_

Address: \_\_\_\_\_

SIGNATURE AND VERIFICATION

Under the penalties provided by law, I declare that I have examined this application, including accompanying statements, and to the best of my knowledge and belief it is true, correct and complete.

| Signature of Officer | Title | Date |
|----------------------|-------|------|
|                      |       |      |

**10a.** Does the organization control or is it controlled by any other organization?

Yes

If "Yes", attach explanation.

No

**10b.** Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?

Yes

If "Yes", attach explanation.

No

**10c.** Other than a statutory office, do you maintain regular places of business outside the District?

Yes

If "Yes", attach a statement indicating the locations.

No

**10d.** Does the organization report any unrelated business income on Form 990T to the IRS?

Yes

If "Yes", attach an explanation of the nature of the organization's unrelated business activities or provide a copy of the latest filed Form 990T.

No

**10e.** Does the organization file a Form 1120POL U.S. Income Tax Return for Certain Political Organizations with the IRS?

Yes

If "Yes", attach an explanation of the nature of the organization's political activities and provide a copy of the latest filed Form 1120POL.

No

**10f.** Did the organization establish a political action committee described in section 527(f)(3) of the Internal Revenue Code?

Yes

If "Yes", attach an explanation of the nature of the organization's political activities and provide a copy of the latest filed Form 1120POL.

No

**10g.** Does the organization sell any tangible personal property or provide personal services to persons or organizations located within the District?

Yes

If "Yes", attach an explanation of the nature of the organization's activities.

No

**10h.** Did the organization purchase any tangible personal property outside the District for use in the District?

Yes

If "Yes", did the organization file an appropriate sales & use tax return with the District? If no please attach an explanation.

No

## 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. Mail the completed application, with the various documents requested in the specific instructions, to the:

Office of Tax and Revenue, P.O. Box 556, Washington, DC 20044-0556, Attn: Exempt Organizations.  
If you have questions, please call (202) 442-6586 between the hours of 7:00 a.m. and 4:30 p.m. Tuesday through Thursday.

### **Applicants for Income and Franchise Tax Exemption under Sec. 47-1802.1 of the DC Code:**

Most organizations recognized by the Internal Revenue Service 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 effective date of the IRS Determination.

### **Applicants for Sales and Use Tax Exemption under Sec. 47-2005 of the DC 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).

SEMI-PUBLIC INSTITUTIONS ARE RECOGNIZED AS DC SALES TAX EXEMPT IF 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 DC Code:**

Organizations requesting an exemption from DC Personal Property Tax must own the personal property for which the request is being made, and qualify under Title 47, Section 1508 of the DC 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 approves your organization's exemption from Federal income tax.
- B. If incorporated in DC, a copy of your Certificate of Incorporation issued by the DC Department of Consumer and Regulatory Affairs, Corporations 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 DC a photocopy of a Certificate of Authority or Certificate of Registration issued by the DC Department of Consumer and Regulatory Affairs, Corporations 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 DC letter of exemption or certificate of exemption.
- E. A copy of a lease, District of Columbia Occupancy Permit issued to organization or other documentation should accompany a request by a semi-public institution (501(c)(3) organization) for sales tax exemption to satisfy the physically located requirement.
- F. An organization should file Form FR-500 Combined Business Tax Registration Application with Form FR-164 Application for Exemption if not previously registered with the Office of Tax and Revenue.