Application for a Consumer's Certificate of Exemption Instructions

General Information

Exemption from Florida sales and use tax is granted to certain nonprofit organizations and governmental entities that meet the criteria set forth in sections (ss.) 212.08(6), 212.08(7), and 213.12(2), Florida Statutes (F.S.). Florida law requires that these nonprofit organizations and governmental entities obtain an exemption certificate from the Department.

Application Process: This application provides the various exemption categories under which a nonprofit organization or governmental entity (political subdivision) may obtain a *Consumer's Certificate of Exemption* (Form DR-14). The information in each exemption category includes:

- who qualifies;
- what is exempt; and
- how to establish qualification for the exemption.

The Department will issue a *Consumer's Certificate of Exemption* to each nonprofit organization or governmental entity that qualifies for an exemption. The certificate will be valid for a period of five (5) years.

Renewal Process: At the end of the five-year period, the Department will use available information to determine whether your nonprofit organization or governmental entity is actively engaged in an exempt endeavor. If you are located outside Florida, the Department will request information on whether you wish to have your *Consumer's Certificate of Exemption* renewed. If you fail to respond to the written requests, your certificate will expire and will not be renewed.

When the Department is able to determine that your nonprofit organization or governmental entity continues to be actively engaged in an exempt endeavor using available information, a new *Consumer's Certificate of Exemption* will be issued. When the Department is unable to make a determination based on the available information, a letter requesting the documentation listed in "How to Establish Qualification" for the appropriate exemption category will be mailed to you. If you fail to respond to the written requests, your certificate will expire and will not be renewed.

Sales and Use Tax Registration: If your nonprofit organization or governmental entity will be selling items, or will be leasing or renting transient rental property to others in Florida, you will also need to register with the Department to collect, report, and pay sales and use tax. To register, go to our website at **www.floridarevenue.com**. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper *Florida Business Tax Application* (Form DR-1).

Questions? If you have any questions about the application process, call Account Management at 850-717-6628, Monday through Friday (excluding holidays). For a written reply to questions, email **exemptions@floridarevenue.com**.

Exemption Categories

501(c)(3) Organizations

Who qualifies? Organizations determined by the Internal Revenue Service (IRS) to be currently exempt from federal income tax pursuant to Internal Revenue Code (IRC) 501(c)(3) ["501(c)(3) nonprofit organization"].

What is exempt? Purchases and leases of items or services by, and rentals or leases of living or sleeping accommodations to, a nonprofit organization that are used in carrying on the organization's customary nonprofit activities.

How to Establish Qualification as a Single Organization. Verify that the federal employer identification number (FEIN) included in the application is identical to the FEIN contained in the determination letter for 501(c)(3) federal tax status issued by the IRS. Your organization's federal tax exemption status will be verified using the FEIN that you provide and the IRS *Exempt Organizations Select Check* [publication of organizations exempt from federal income tax under IRC 501(c)(3)].

A limited liability company (LLC) whose sole member is a 501(c)(3) nonprofit organization may receive the benefit of its member's federal tax-exempt status. To establish qualification, provide:

- A copy of the Articles of Incorporation establishing that a 501(c)(3) nonprofit organization is the sole member of the LLC; and
- A letter signed by a corporate officer stating that the LLC and the 501(c)(3) nonprofit organization perform the same business activities and that the LLC is disregarded for federal income tax purposes.

Option to Establish Qualifications for a Group of Organizations:

- Attach a list of the following information for each subsidiary applying for exemption: legal name, mailing address, location address, and FEIN;
- Provide a copy of the determination letter for 501(c)(3) federal tax status issued by the IRS (including the list of qualified subsidiary organizations); and
- Provide a copy of any changes submitted to the IRS regarding information for the subsidiaries applying for exemption.

Community Cemeteries

Who qualifies? Nonprofit corporations determined by the IRS to be currently exempt from federal income tax pursuant to IRC 501(c)(13) that operate a cemetery donated by deed to the community.

What is exempt? Purchases and leases of items or services by the qualified nonprofit corporation used in maintaining the donated cemetery.

How to Establish Qualification.

Provide:

- A copy of the determination letter for 501(c)(13) federal tax status issued by the IRS; and
- A copy of the deed transferring the cemetery property to the community.

Credit Unions

Who qualifies? State-chartered and federally-chartered credit unions.

What is exempt? Purchases and leases by the credit union.

How to Establish Qualification. Include the charter number issued to the credit union by the National Credit Union Administration.

Fair Associations

Who qualifies? Nonprofit fair associations incorporated and permitted by the Florida Department of Agriculture and Consumer Services to conduct and operate public fairs or expositions in Florida as provided in Chapter 616, F.S. See Rule Chapter 5H-23, Florida Administrative Code (F.A.C.).

What is exempt?

- The sale, use, lease, rental, or grant of license to use items or services made directly to or by a qualified fair association;
- Rentals and subleases of items between the owner of the central amusement attraction and a concessionaire, vendor, exhibitor, or licensee for the furnishing of amusement rides;
- Charges by a qualified fair association or its agents for parking, admissions, or for temporary parking of vehicles used for sleeping quarters;
- Charges for rentals by the owner of the central amusement attraction and the owner of an amusement ride for furnishing amusement rides at a public fair or exposition; and
- Other transactions incurred directly by the fair association in the financing, construction, and operation of a fair, exposition, or other event or facility authorized by s. 616.08, F.S.

What is taxable?

- Sales of tangible personal property made by a fair association through an agent or independent contractor;
- Sales of admissions and tangible personal property by a concessionaire, vendor, exhibitor, or licensee; and
- Rentals and subleases of tangible personal property between the owner of the central amusement attraction and a concessionaire, vendor, exhibitor, or licensee that are not for the furnishing of amusement rides.

How to Establish Qualification. Provide a copy of the Fair Permit, FDACS-06118, issued by the Florida Department of Agriculture and Consumer Services.

Florida Retired Educators Association

Who qualifies? The Florida Retired Educators Association (Association) and its units (chapters).

What is exempt? Purchases of office supplies, equipment, and publications by the Association or by its units (chapters).

How to Establish Qualification.
Provide:

- A copy of the Association's Articles of Incorporation; and
- If applying separately as a unit (chapter), a copy of documentation establishing the unit (chapter) as a part of the Association.

Library Cooperatives

Who qualifies? Library cooperatives that are certified under s. 257.41(2), F.S.

What is exempt? Purchases and leases of items or services by, and rentals or leases of living or sleeping accommodations to, a certified library cooperative.

How to Establish Qualification. Provide a copy of the certificate or letter of designation under s. 257.41(2), F.S. (Issued by the Florida Department of State, Division of Library and Information Services.)

Nonprofit Cooperative Hospital Laundry

Who qualifies? A Florida nonprofit corporation treated as a cooperative under Subchapter T, IRC, for federal income tax purposes whose sole purpose is to offer laundry supplies and services to their members who have been determined by the IRS to be exempt from federal income tax under IRC 501(c)(3).

What is exempt? Purchases and leases of items or services by, and rentals or leases of living or sleeping accommodations to, a nonprofit cooperative hospital laundry.

How to Establish Qualification.
Provide:

- A copy of the cooperative Articles of Incorporation;
- A list of all members of the cooperative and the federal identification number of each member; and
- A copy of documentation establishing treatment as a cooperative association under Subchapter T, IRC.

Nonprofit Water Systems

Who qualifies? A nonprofit corporation that holds a current exemption from federal income tax under IRC 501(c)(4) or 501(c)(12), whose sole or primary function is to construct, maintain, or operate a water system in Florida.

What is exempt? Purchases and leases of items or services by, and rentals or leases of living or sleeping accommodations to, a nonprofit water system.

How to Establish Qualification.
Provide:

- A copy of the corporation's Articles of Incorporation; and
- A copy of the determination letter for 501(c)(4) or 501(c)(12) federal tax status issued by the IRS.

Organizations Benefiting Minors

Who qualifies? A Florida nonprofit corporation whose primary purpose is to provide activities contributing to the development of good character or good sportsmanship, or to the educational or cultural development, of minors. Only the level of the organization that has a salaried executive officer or an elected non-salaried executive officer qualifies.

What is exempt? Purchases and leases of items or services by, and rentals or leases of living or sleeping accommodations to, the organization benefiting minors. Sales of donated property (any property transferred to the organization for less than 50 percent of its fair market value) by the organization benefiting minors.

How to Establish Qualification.
Provide:

- A copy of the organization's Articles of Incorporation;
- A copy of documentation containing the organization's current executive officer (i.e., the most recent annual report filed with the Florida Department of State); and
- A description of the activities conducted by the organization which contribute to the development of good character or good sportsmanship, or to the educational or cultural development, of minors.

Parent-Teacher Organization or Association

Who qualifies? Any parent-teacher organization (PTO) or parent-teacher association (PTA) that is associated with a school having grades K through 12 and whose purpose is to raise funds for the school.

What is exempt? Purchases and leases of items or services by, and rentals or leases of living or sleeping accommodations to, the PTO or PTA. See Rule 12A-1.0011, F.A.C., for the purchase and

sale of fundraising items. Necessary goods and services requested by a PTO or PTA to be purchased by a school district when funds for the purchase are provided by the PTO or PTA to the school district.

How to Establish Qualification. Provide a copy of the Bylaws of the PTO or PTA.

Political Subdivisions

Who qualifies? Federal government, and state, county, municipality, or political subdivision.

What is exempt? Purchases and leases of items or services directly by, and rentals or leases of living or sleeping accommodations directly to, the governmental entity. Necessary goods and services requested by the following groups and organizations when funds for the purchase are provided by the group or organization to the political subdivision:

- School districts that purchase for a PTO or PTA;
- Municipality or county that purchases for a REACT group, neighborhood crime watch group, or locally recognized organizations solely engaged in youth activities that contribute to the development of good character or good sportsmanship, or to the educational or cultural development, of minors; and
- Public libraries that purchase for groups solely engaged in fundraising activities for the library.

How to Establish Qualification. Provide a copy of the statute or law creating or describing the federal or state agency, county, municipality, or political subdivision.

Religious Institutions with Established Physical Place for Worship

Who qualifies? Any church, synagogue or other religious institution with an established physical place for worship at which nonprofit religious services and activities are regularly conducted and carried on.

What is exempt? Purchases and leases of items or services directly by, and rentals or leases of living or sleeping accommodations directly to, a qualified religious institution used in carrying on its customary nonprofit religious activities. Sales and leases of items of tangible personal property by the qualified religious institution.

How to Establish Qualification.
Provide:

- A copy of the institution's Articles of Organization or Articles of Incorporation;
- Documentation that the institution maintains a physical place for worship (e.g., a copy of a lease or use agreement, mortgage, insurance policy, or utility billings issued to the institution for the physical place of worship); and
- A copy of a schedule of services and activities regularly conducted at the physical place for worship.

Religious Institutions as Providers of Free Transportation Services to Church Members and Others

Who qualifies? Any nonprofit corporation whose sole purpose is to provide free transportation services to church members, their families, and other church attendees.

What is exempt? Purchases and leases of items or services directly by, and rentals or leases of living or sleeping accommodations directly to, a qualified provider of transportation services used in carrying on its free transportation services to church members, their families, and other church attendees.

How to Establish Qualification. Provide a copy of the corporation's Articles of Incorporation.

Religious Institutions as Governing or Administrative Offices

Who qualifies? Any nonprofit state, nonprofit district, or other nonprofit governing or administrative office that functions to assist or regulate the customary activities of religious institutions.

What is exempt? Purchases and leases of items or services directly by, and rentals or leases of living or sleeping accommodations directly to, a qualified nonprofit governing or administrative office used in carrying on its customary nonprofit religious activities.

How to Establish Qualification.
Provide:

- A copy of the Articles of Organization or Articles of Incorporation; and
- A copy of documentation establishing the organizational structure of the religious institution.

Schools, Colleges, and Universities

Who qualifies? Any state tax-supported school, college, or university.

What is exempt? Purchases and leases of items or services by, and rentals or leases of living or sleeping accommodations to, a qualified school, college, or university.

How to Establish Qualification. Provide documentation that public funds are used to fund the school, college, or university.

Veterans' Organizations

Who qualifies? Any nationally chartered or recognized veterans' organization and its auxiliaries (posts) that holds a current exemption from federal income tax under IRC 501(c)(4) or 501(c)(19).

What is exempt? Purchases and leases of items or services by, and rentals or leases of living or sleeping accommodations to, a qualified veterans' organization and its auxiliaries used in carrying on its customary veterans' organization activities. Sales of food or drink by qualified veterans' organizations in connection with customary veterans' organization activities to members of qualified veterans' organizations.

How to Establish Qualification as a Single Organization.
Provide:

- A copy of the determination letter for 501(c)(4) or 501(c)(19) federal tax status issued by the IRS; and
- If applying separately as an auxiliary or post of a veterans' organization, a copy of documentation establishing the auxiliary or post as a part of the veterans' organization.

Option to Establish Qualification as a Group of a national veterans' organization and its auxiliaries or posts.

- Attach a list of the following information for each auxiliary or post applying for exemption: legal name, mailing address, location address, and FEIN; and
- Provide a copy of the determination letter for 501(c)(4) or 501(c)(19) federal tax status issued by the IRS for the national organization and for each auxiliary or post applying for exemption.

Volunteer Fire Departments

Who qualifies? Any Florida nonprofit corporation that is a volunteer fire department.

What is exempt? Purchases of firefighting and rescue service equipment and supplies by the volunteer fire department.

How to Establish Qualification. Provide a copy of the volunteer fire department's Articles of Incorporation.

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FLORIDA DEPARTMENT OF REVENUE

Mail with Supporting Documentation to:
Account Management-Exemptions
Florida Department of Revenue
PO Box 6480
Tallahassee FL 32314-6480

Exemption category for which you are applying (check only one):

- [X] 501(c)(3) Organization
- [ ] Community Cemetery
- [ ] Credit Union
- [ ] Fair Association
- [ ] Florida Retired Educators Association
- [ ] Library Cooperative
- [ ] Nonprofit Cooperative Hospital Laundry
- [ ] Nonprofit Water System
- [ ] Organization Benefiting Minors
- [ ] Parent-Teacher Organization or Association
- [ ] Political Subdivision
- [ ] Religious Institution - physical place for worship
- [ ] Religious Institution - transportation provider
- [ ] Religious Institution - governing or administrative
- [ ] School, College, or University
- [ ] Veterans' Organization
- [ ] Volunteer Fire Department

Legal Name of Organization or Political Subdivision		Federal Employer Identification Number (FEIN)
Freedom to Belong Inc		33-3807359
Street 6621 19th St E		Business Phone (941) 899-0555
City Bradenton	State FL	ZIP 34243
Mailing Address (If different than above)		Alternate Phone
City	State	ZIP
Name of Contact Person Ana Piumbini	Title Founder, President & CEO	
Email Address - Your email address is treated as confidential information (s. 213.053, F.S.), and is not subject to disclosure as public records (s. 119.071, F.S.). ana@freedomtobelong.org		
Credit Union Charter Number - If you are applying as a credit union.		

Your **privacy** is important to the Department. To protect your privacy, access to personal information about your organization is limited to the person who has signed this *Application for a Consumer's Certificate of Exemption*. To ensure that information is not provided without your consent, a written request from you is required if you wish to receive a secured email regarding this Application. If so, the Department will send information regarding this Application using its secure email software. This software will require additional steps before you can access the information. If you do not want to receive information by email, any information regarding this Application will be mailed to you.

- [ ] I authorize the Florida Department of Revenue to send information regarding this *Application for a Consumer's Certificate of Exemption* using the Department's secure email. I understand that this method requires additional steps to view the information provided.

I hereby attest that I am authorized to sign on behalf of the applicant organization described above. I further attest that, if granted, the *Consumer's Certificate of Exemption* will only be used in the manner authorized for this organization under s. 212.08(6), (7), or 213.12(2), F.S.

Under penalties of perjury, I declare that I have read the foregoing application and that the facts stated in it are true.

	Founder, President & CEO
Signature	Title
Ana Piumbini	11/22/2026
Print Name	Date