



Indiana Department of Revenue  
 Indiana Government Center North Indianapolis, Indiana 46204  
**Indiana Not-For-Profit Tax Registration Certificate**  
 (This certificate may not be used to collect sales tax)

Form NFP-1  
 State Form  
 (R/9-02)

Date Issued  
 12/13/2002

Taxpayer ID No.  
 0111535271 000 1



PERFORMING ARTS ASSOCIATION LAW CEN HIGH SCHOOL INCORPORATED  
 7300 E 56TH ST  
 INDIANAPOLIS, IN 46226

Organization exempt from payment of Sales Tax.

Organization not exempt from sales tax.

SALES TAX EXEMPT

(Detach Here)

This Taxpayer Identification Number (TID) may be used in making purchases exempt from sales tax, provided the merchandise is to be used for purposes as explained in Information Bulletin 10. This Taxpayer Identification Number (TID) may be used on Sales Tax Exemption Certificates (ST-105) when making qualified purchases.

I. Purchases by Not-For-Profit Organizations

A. Purchases for own use

In order to qualify for Sales Tax exemption on purchases as a not-for-profit organization, the following conditions must prevail:

1. The organization must be named or described in I.C. 6-25521. This includes organizations organized and operated exclusively for one or more of the following purposes:

Religious      Fraternal      Literary  
 Charitable    Educational    Civic  
 Scientific

2. Also included are the following specifically named not-for-profit organizations:

Labor Unions      Public Schools  
 Licensed Hospitals      Parochial Schools  
 Churches      Pension Trusts  
 Monasteries      Business Leagues  
 Convents      Student Cooperative Housing

3. The article purchased must be used for the same purpose as that for which the organization is being exempted. Purchases for the private benefit of any member of the organization or for any other individual are not eligible for exemption. Purchases used for social purposes are never exempt.
4. The fact that an organization is being exempted by the Federal Government or by the State of Indiana for Sales Tax purposes does not necessarily mean that a purchase made by a not-for-profit organization is exempt.

B. Purchase for resale

Tangible personal property purchased for resale by not-for-profit organizations is eligible for Sales Tax exemption.

C. Purchases by social organizations

Purchases of tangible personal property by organizations organized and operated predominantly for social purposes are not exempt. If over fifty percent (50%) of its expenditures are for, or related to, social activities such as food and beverage services, golf courses, swimming pools, dances, parties, and other social activities, the organization will be considered to be predominantly organized and operated for social purposes.

If the organization has been classified as a social organization or a water corporation, this Taxpayer Identification Number (TID) MAY NOT be used for exemption from sales tax on items purchased for the purpose of the organization.