



# KENTUCKY DEPARTMENT OF REVENUE

## Division of Sales and Use Tax

P.O. Box 181, STA 67  
Frankfort, KY 40602-0181

**Website:** [revenue.ky.gov](http://revenue.ky.gov)

**Phone:** 502-564-5170

**Fax:** 502-564-2041

BLUEGRASS INDO AMERICAN CIVIC SOCIETY  
PO BOX 910666  
LEXINGTON, KY 40591-0666

Date: 4/29/2026  
Exemption No.: B000171429  
Effective Date: 9/25/2018

**RE:** *Kentucky Purchase Exemption Authorization*

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### SUMMARY

The Department of Revenue (DOR) has received your application for Purchase Exemption – Sales and Use Tax, **Form 51A125**, and has approved your purchase exemption authorization for BLUEGRASS INDO AMERICAN CIVIC SOCIETY at the following location(s) 2118 PALOMAR TRACE DR LEXINGTON, KY 405131120.

This exemption applies only to purchases your organization makes. However, this authorization may not exempt your organization from motor vehicle usage tax when purchasing a vehicle or u-drive-it tax when renting a motor vehicle. For legal reference, see KRS 139.495.

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### OUR FINDINGS

Based on your application and supporting documentation, your application is approved for a sales and use tax purchase exemption in Kentucky. You are now authorized to purchase tangible personal property or services, including accommodations and utilities, without paying or reimbursing the vendor for the sales or use tax on those purchases.

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### WHAT YOU NEED TO DO

Give a copy of this letter and a copy of your purchase exemption certificate, **Form 51A126**, to each of your vendors for their records.

An official or employee of your organization must sign a copy of the sales invoice acknowledging the property or service was actually received.

The vendor must keep the invoice and a copy of the exemption certificate as evidence to support their deductions on their sales and use tax returns.

You must immediately report and pay the tax due on any purchases not used for an exempt purpose of your charitable, educational, or religious institution. If you have a sales or consumer's use tax ID, report any tax due on the Kentucky Sales and Use Tax Return, Form 51A102 or Form 51A103, or the Kentucky Consumer's Use Tax Return, Form 51A113. If you do not have a sales or consumer's use tax ID, use the Consumer's Use Tax Return, Form 51A113(O), to self-report any tax due.

Only your organization may make tax-exempt purchases. Individual members of your organization cannot be invoiced individually or pay individually while using the organization's exempt status in Kentucky. If they do, they will be subject to penalties. For legal reference, see KRS 139.990.

If you are a nonprofit charitable, educational, or religious institution making retail sales of tangible personal property, you must obtain a sales and use tax permit to report and pay the

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tax on those sales. You can register online at **MyTaxes.ky.gov** for a sales and use tax account to regularly report and pay your tax.

Notify DOR immediately if your name, address, or operations change. Any violation of this purchase exemption authorization, as originally stated in your application, is reason to withdraw authorization.

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**REGULATORY  
REFERENCE**

**KRS 139.495:** Application of Taxes to Resident Nonprofit Institutions and to Certain Limited Liability Companies – Exemptions – Refund  
**KRS 139.990:** Sales and Use Tax Criminal Penalties

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**CONTACT  
INFORMATION**

If you have any questions, please contact the Division of Sales and Use Tax.

Email: [DOR.WebResponseSalesTax@ky.gov](mailto:DOR.WebResponseSalesTax@ky.gov)  
Phone: 502-564-5170

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Exemption Number

Name of Exempt Institution

**Important—Certificate not  
valid unless completed.**

**PURCHASE EXEMPTION  
CERTIFICATE**

Check Applicable Block  
Blanket ☐  
Single Purchase ☐

I hereby certify that \_\_\_\_\_ is a Kentucky resident, nonprofit educational, charitable or  
Name of Exempt Institution  
religious institution, or Kentucky historical site, located at \_\_\_\_\_, Kentucky and that the tangible  
personal property, digital property or services to be purchased from \_\_\_\_\_

Name of Vendor

Address

will be used solely within the exempt function of a charitable, educational or religious institution, or historical site.

Description of property to be purchased: \_\_\_\_\_

In the event that the property purchased is not used for an exempt purpose, it is understood that I am required to  
pay the tax measured by the purchase price of the property.

Any official or employee who uses this certificate to make tax-free purchases for his own personal use or that of  
any other person will be subject to the penalties provided in KRS 139.990 and other applicable laws.

Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every  
material matter.

Authorized Signature

Title

**CAUTION TO SELLER:** This certificate cannot be issued or used  
in any way by a construction contractor to purchase property  
to be used in fulfilling a contract with an exempt institution.  
Sellers accepting certificates for such purchases will be held  
liable for the sales or use tax.

Date

**DEPARTMENT OF REVENUE**  
Frankfort, Kentucky 40620

51A126 (12-09)

