Indiana Department of Revenue

Indiana Government Center • 100 N. Senate Ave. Indianapolis, IN 46204 • dor.in.gov

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Purchases by Indiana Nonprofit Organizations

- Organizations that are registered with the Indiana Department of Revenue as nonprofit organizations may purchase exempt from Indiana sales and use tax tangible personal property used in carrying out the nonprofit purpose of the qualified organization. To purchase tax exempt, the organization must register with the department no later than 120 days after the taxpayer's formation, **after which the organization can obtain a Form NP-1 (Indiana Nonprofit Sales Tax Exemption Certificate) from INTIME.**

- Form ST-105 issued prior to Jan. 1, 2023, by a qualified nonprofit registered in Indiana will expire Jan. 1, 2024. The issuing nonprofit must provide Form NP-1 to their vendors from that point forward. A separate Form NP-1 needs to be generated for each vendor, and a vendor must be inputted by the nonprofit in INTIME in order to generate Form NP-1.

- However, **schools that are a part of the Indiana public school system** should not register as nonprofits with the department and should continue to use Form ST-105, as they are primarily treated as governmental entities even though the exemptions pertaining to nonprofit organizations apply to them.

Purchases by Non-Indiana Nonprofit Organizations

- Nonprofit organizations not registered with the Indiana Department of Revenue and located in another state may use a Streamlined Sales Tax Governing Board Form F0003 to make purchases exempt from the sales tax. **Use state-specific forms**. Many states, including SST member states, have their own exemption forms for circumstances not covered by the multi-state form. For example, Indiana has a separate Form ST-105 for some exemptions. The Multistate Tax Commission (MTC) also provides a uniform resale certificate that is accepted by many states, but not all. You may need to use a state-specific form if the SSTGB form doesn't fit your situation.

- **Obtain state-specific ID numbers**. Some exemptions, especially those for entities like non-profits or manufacturers, may require a special identification number from the specific state's Department of Revenue. You should check with the state's tax authority for details.

- **Follow instructions for out-of-state entities**. If you are an out-of-state business not registered in the state where the purchase is being made, the SSTGB instructions allow you to use an exemption ID number from any state where you are registered.