



Dear Alumni Affiliates:

I wanted to provide you with some additional information regarding your tax exempt status and state sales tax.

The Group Exemption GEN only gives tax exemption from federal income taxes. It does not apply to state income taxes or sales taxes, as these are governed by a particular state.

If you have not already requested to be added to the National FFA's group exemption, the National FFA Alumni office can help you with that. To be part of National FFA's group exemption, your chapter will need to file the Form SS-4 with the IRS to obtain a federal ID number known as an EIN (Employee Identification Number).

In order to be **sales tax exempt** in your state, your affiliate will have to contact the state agency that manages sales taxes. This is the State Department of Revenue in some states; it may be a different agency in your state. The agency should have a form for you to use to request exemption from sales tax and you can indicate that you are exempt from federal income taxes under the National FFA's GEN and include that information with your application. That may be enough to get the exemption.

Has your affiliate applied for **income tax exemption** in your state? If not, you may need to do so in order to be eligible for sales tax exemption. It really depends on your state's requirements.

I hope this information helps you. Please contact me if you have any questions.

Sincerely,

Colleen Rosene
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