

From: **Rulings DOR (DOR)** <RulingsDOR@dor.wa.gov>
Date: Thu, Mar 8, 2012 at 6:50 AM
Subject: RE: Sales tax exemption question
To: "amody1234@gmail.com" <amody1234@gmail.com>

Dear Ms. Moody:

Thank you for your email message dated February 28, 2012, requesting information on the taxability of your school supply fundraiser.

Question

I just wanted to verify that our 501(3)c nonprofit organization "Riverview Elementary PTO" (Tax ID # 91-1550480) is exempt from WA State sales tax for our "school supply fundraiser". This fundraiser is an annual event where the parents place orders for the school supplies with us and we then purchase them when they are on sale in the summer. We receive a small profit from the sale that is used for our mission of supporting the educational environment at Riverview Elementary School (Evergreen School District). I had called your department and was told over the phone that we just need to fill out a "Certificate of Exemption" (SSTGB Form F0003). I just wanted to have something in writing to verify this.

Response

For qualifying fundraising activity the PTA is not required to pay retail sales tax on its purchase or subsequent sale of the items.

If you have a reseller permit, you can use that to provide to your vendor. Or, you may use a [Certificate of Exemption](#) to purchase items that will be resold at the fundraising event without payment of sales tax.

Note: You may receive informational updates that affect your business, including new programs, publications, and legislative changes by signing up for the Department's [General Information listserv](#).

This ruling is binding. If you disagree with this ruling, you have specific appeal rights under [WAC 458-20-100](#).

State of Washington

DEPARTMENT OF REVENUE

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