APPLICATION FOR SALES TAX EXEMPTION CERTIFICATE

OFFICE OF STATE TAX COMMISSIONER

SFN 21919 (10-2025)

See the **Exempt Organization** guideline for more detail about organizations that qualify for a sales tax exemption on purchase transactions.

This application should be filed only by federal, state, local or tribal governments; federal corporations; schools; hospitals, nursing homes, intermediate care facilities, basic care facilities, assisted living facilities, residential end-of-life facilities, certified fire departments, and emergency medical service providers licensed by the State Department of Health & Human Services; voluntary health associations recognized by the National Health Council; and certain senior citizen organizations.

Organization Name			Federal Employee Identification Number
Email Address			Telephone Number
Street Address	City	State	Zip Code
Mailing Address	City	State	Zip Code

Type of organization *(Fill one)*

- ☐ Federal Government
- ☐ State Government
- ☐ County or Township Government
- ☐ City Government
- ☐ Native American Tribal Governments
- ☐ Public or Private School, College or University
- ☐ Voluntary Health Association (Attach proof of National Health Council membership recognition.)
- ☐ Intermediate Care Facility (North Dakota Department of Health & Human Services license number _____)
- ☐ Assisted Living Facility (North Dakota Department of Health & Human Services license number _____)
- ☐ Basic Care Facility (North Dakota Department of Health & Human Services license number _____)
- ☐ Emergency Medical Services Provider (North Dakota Department of Health & Human Services license number _____)
- ☐ Certified Fire Department (Attach current copy of the Certificate of Existence from the State Fire Marshal)
- ☐ Hospital (North Dakota Department of Health & Human Services license number _____)
- ☐ Skilled Nursing Facility (North Dakota Department of Health & Human Services license number _____)
- ☐ Residential End-of-Life Facility (North Dakota Department of Health & Human Services license number _____)
- ☐ Senior Citizen Organization, include the following documentation:
  1. Proof of 501(c)(3) status designated by IRS;
  2. Proof of North Dakota Secretary of State Charitable Organization designation;
  3. Proof of one (1) of the following: a) Contract with North Dakota Department of Health & Human Services to provide services through Aging Services Division; OR, b) Proof of receiving grant funds through the North Dakota Department of Transportation.

Provide explanation of primary function of organization

Does the organization hold a sales and use tax permit? ◯ Yes ◯ No		
Does the organization make any retail sales? ◯ Yes ◯ No		
Authorized Purchasing Agent	Title	Telephone Number

I certify that the above statements are correct to the best of my knowledge and belief and that I am authorized to sign this application.

Signature	Title
Print Name	Date

Important: The Certificate of Exemption, if granted, applies to purchases only. It does not apply to the sale of tangible personal property. As soon as your application is approved, a Certificate will be mailed. This certificate must be retained by you and a copy of your certificate must be furnished to all suppliers or retailers at the time of purchase.

PRIVACY ACT NOTIFICATION

In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.

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Fax number: 701-328-0336
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Website: tax.nd.gov