



**KENTUCKY DEPARTMENT OF REVENUE**

**Division of Sales and Use Tax**

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

**Website:** revenue.ky.gov

**Phone:** 502-564-5170

**Fax:** 502-564-2041

10000228159



WISCONSIN EVANGELICAL LUTHERAN SYNOD, INC.  
N16W23377 STONE RIDGE DR  
WAUKESHA WI 53188-1108

Date: 05/06/2025  
Exemption No.: OE001424295  
Effective Date: 05/06/2025  
Document ID: 10000228159

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

**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 WISCONSIN EVANGELICAL LUTHERAN SYNOD, INC. at the following location(s) N16W23377 STONE RIDGE DR, WAUKESHA, WI 53188-1108.

This exemption applies only to purchases your organization makes. However, this authorization does 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.

**OUR FINDINGS**

Based on your application and supporting documentation, we have approved your application for sales and use tax exemption in Kentucky. All purchases of accommodations, meals, materials, and equipment are eligible for the exemption.

For organizations located in **Arizona, California, Florida, Indiana, Massachusetts, Michigan, South Carolina, or Washington only:** Organizations from these states purchasing a motor vehicle in Kentucky can issue this exemption certificate to exempt the purchase from Kentucky sales tax.

**WHAT YOU NEED TO DO**

Give a copy of your organization's Out-Of-State Exemption Certificate, **Form 51A127**, to each Kentucky vendor to substantiate the tax-exempt status of purchases in this state.

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.

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.

**REGULATORY REFERENCES**

**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

**CONTACT INFORMATION**

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

Email DOR.WebResponseSalesTax@ky.gov  
Phone 502-564-5170

**Important-Not valid unless completed.**

**OUT-OF-STATE PURCHASE EXEMPTION CERTIFICATE**

Check Applicable Block

Blanket

Single Purchase

I hereby certify that \_\_\_\_\_  
Name of Agency or Institution

\_\_\_\_\_  
Address

is an out-of-state agency, organization or institution exempt in its state of residence from sales and use tax and that the tangible personal property, digital property, or services to be purchases from:

\_\_\_\_\_  
Name of Vendor

will be used solely for the exempt purpose. \_\_\_\_\_  
Address

Description of property or services 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.

It is also understood that the information contained herein can be provided to the state of residence. 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

\_\_\_\_\_  
Exemption or ID Number

\_\_\_\_\_  
Date

**CAUTION TO SELLER:** This certificate can be used only for sales to agencies, organizations or institutions which, as an entity, are exempt from sales and use taxes in their state of residence. It **cannot be used** to claim exemption for specific types of property which may be exempt in the purchaser's state of residence. Sellers may not accept this certificate in lieu of a Resale Certificate. Multijurisdictional Certificate or Direct Pay Authorization.

51A127 (12-09)  
**DEPARTMENT OF REVENUE**  
Frankfort, Kentucky 40620

**Important—Not valid unless completed.**

**OUT-OF-STATE PURCHASE EXEMPTION CERTIFICATE**

*Check Applicable Block*  
Blanket   
Single Purchase

I hereby certify that \_\_\_\_\_  
Name of Agency or Institution

\_\_\_\_\_ Address  
is an out-of-state agency, organization or institution exempt in its state of residence from sales and use tax and that the tangible personal property, digital property, or services to be purchased from:

\_\_\_\_\_ Name of Vendor

\_\_\_\_\_ Address  
will be used solely for the exempt purpose. Description of property or services to be purchased: \_\_\_\_\_

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

It is also understood that the information contained herein can be provided to the state of residence. 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

\_\_\_\_\_ Exemption or ID Number \_\_\_\_\_ Date

**CAUTION TO SELLER:** This certificate can be used only for sales to agencies, organizations or institutions which, as an entity, are exempt from sales and use taxes in their state of residence. It **cannot be used** to claim exemption for specific types of property which may be exempt in the purchaser's state of residence. Sellers may not accept this certificate in lieu of a Resale Certificate, Multijurisdictional Certificate or Direct Pay Authorization.

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