

**APPLICATION FOR AGRICULTURE
EXEMPTION NUMBER**



This application should be filed only by persons regularly engaged in the occupation of tilling and cultivating the soil for the production of crops as a business, regularly engaged in the occupation of raising and feeding livestock of a kind the products of which constitute food for human consumption, raising and feeding poultry, producing milk for sale or regularly engaged in raising ratite birds, llamas, alpacas, buffalos, cervids, or aquatic organisms as an agricultural pursuit.

➤ See additional information on the reverse side.

Name	/				
	Enter Legal Name of Farm or Farm Entity			Phone Number	
Mailing Address					
	P.O. Box or Number and Street	City	County	State	Zip Code
Farm Address (If different from above)					
	Number and Street	City	County	State	Zip Code
E-mail Address					
Driver's License Number or Federal Employer Identification Number (FEIN)					
Type of Agricultural Business Activity (Check one or more that apply)	<input type="checkbox"/> Tilling and cultivating the soil for the production of crops as a business. <input type="checkbox"/> Raising and feeding livestock of a kind the products of which constitute food for human consumption. <input type="checkbox"/> Raising and feeding poultry for breeding or egg production. <input type="checkbox"/> Performing dairy operations for the production of milk for sale. <input type="checkbox"/> Raising and feeding ratite birds, llamas, alpacas, buffalos, cervids, or aquatic organisms for the sale of products as an agricultural pursuit.				
	IMPORTANT —Give a detailed explanation of the agricultural activity for which the farmer or farm entity is applying for the Agriculture Exemption Number. (Attach separate sheet if necessary.)				
Verification of Agricultural Business Activity Enclosed (Check all that are enclosed)	<input type="checkbox"/> IRS Schedule F, Profit or Loss from Farming; <input type="checkbox"/> IRS Form 4835, Farm Rental Income and Expenses; <input type="checkbox"/> The farm service agency number (_____); <input type="checkbox"/> Any other type of information that may establish that the applicant qualifies for the Agriculture Exemption Number _____ .				

I hereby certify that the above statements are correct to the best of my knowledge and belief and that I am authorized to sign this application. I agree that in the event it is determined that any of the property purchased is not tax-exempt, I will immediately report and pay the required tax measured by the purchase price of this property.

Authorized Signer Name _____ Title _____

Signature _____

Date _____

ADDITIONAL INFORMATION

IF YOUR APPLICATION IS APPROVED

- A letter of authorization will be mailed to you. The letter will contain an Agriculture Exemption Number and instructions to properly claim the exemption on purchases.
- Issuance of the Agriculture Exemption Number does not automatically exempt all purchases. The purchases must still meet the statutory requirements listed on the Farm Exemption Certificate (Form 51A158) or the On-Farm Facilities Certificate of Exemption for Materials, Machinery and Equipment (Form 51A159).
- If the statutory requirements are met, you will be permitted to make purchases of tangible personal property without payment of sales and use tax to the vendor.
- You **MUST** issue a Farm Exemption Certificate (Form 51A158) or the On-Farm Facilities Certificate of Exemption for Materials, Machinery and Equipment (Form 51A159) to each of your vendors using your Agriculture Exemption Number.
- Once an Agriculture Exemption Number has been issued, the Department of Revenue **MUST** be notified promptly of any change in the name, address, or nature of the organization from the information submitted in this application. Please refer to your Agriculture Exemption Number when corresponding with the Department.

Send mail or email the completed application to:

Division of Sales and Use Tax
Department of Revenue
P.O. Box 181
Frankfort, Kentucky 40602-0181
Email: *DOR.Webresponsesalestax@ky.gov*

