

Universal Life Church, Inc.-Misuse Of Exempt Organization Certificates

An Exempt Organization Certificate, number EX-148065, issued to the Universal Life Church, Inc., of Modesto, California, was revoked on August 24, 1978.

Prior to this revocation, although the Universal Life Church, Inc. was entitled to furnish exemption certifications to vendors using number EX-148065, the churches or congregations chartered by this corporation were never entitled to use exemption number EX-148065.

Accordingly, at this time, there should be no acceptance, by a vendor, of an Exempt Organization Certification (ST 119.1) which bears the number EX-148065.

An Exempt Organization Certificate, which is issued by the Department of Taxation and Finance to a qualified organization, entitles only that organization to which it was issued to make tax exempt purchases. There are no personal exemptions from sales tax for members of the clergy.

These purchases must be billed to and paid for (with organizational funds) by the organization to which the exemption certificate was issued.

Subordinate units of an exempt organization may not furnish Exempt Organization Certifications (ST 119.1) using the exemption number of the parent organization. Exempt Organization Certificates are issued on an individual basis and each subordinate unit is required to apply for its own numbered certificate.

Any person making or giving any certificate which is wilfully false may be subject to the penal provisions of Section 1145(b) of the New York State Tax Law.