

HOW TO OBTAIN TAX-EXEMPT STATUS

*Campus Life & Event Services
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Registered student organizations are not automatically considered tax-exempt. Registered student organizations may only use Southeast Missouri State University's tax exemption ID number when using funds allocated by Student Government, D.I.C.E., or another university department.

Student organizations affiliated with a national/international organization may be able to use the tax-exempt status of the parent organization. Student organizations should consult with their headquarters for more information.

Student organizations that are not using Southeast Missouri State University funds and do not have a national/international organization tax-exempt number available to them may be eligible to apply for 501 (c) tax-exempt status on their own.

Student organizations interested in applying for 501 (c) tax-exempt status will need to follow the following steps:

- File Articles of Incorporation of a Nonprofit Corporation, <http://www.sos.mo.gov/business/corporations/forms.asp#nonprofit>, with the State of Missouri, pg. 4-5. Please note there is a \$25.00 fee associated with filing. Contact the Missouri Secretary of State office if you have questions or would like additional information, 866.223.6535.
- File a Missouri Sales/Use Tax Exemption Application, <http://dor.mo.gov/forms/1746.pdf>, and include a copy of your Articles of Incorporation after they have been returned by the Secretary of State. Contact the Missouri Department of Revenue Taxation Bureau if you have questions or would like additional information, 573.751.2836.

****PLEASE NOTE: Many student organizations will not qualify for 501 (c) tax-exempt status. Please contact the Missouri Department of Revenue Taxation Bureau to see if your organization may be eligible for tax-exempt status prior to Articles of Incorporation of a Nonprofit Corporation with the State of Missouri and paying the \$25.00 fee.****