

PTO Sales Tax Reimbursement Policy

The PTO is a 503(c) tax exempt organization. Therefore sales tax will not be routinely reimbursed. The tax exempt letter is available on the website, in the office, from your committee chair or from the Treasurer elmptotreasurer@gmail.com. Please have a printed copy when you go shopping for the PTO.

In certain circumstances, sales tax can be reimbursed by the PTO.

- Costco – Sales tax is reimbursed as the PTO does not have a membership
- If a deduction is taken for the sales tax because the company does not want to “bother” with the paperwork. IE – a \$10 item plus sales tax of \$1 is charged as a \$10 item - \$1 and then sales tax is added.
- Sales tax is paid because there is a benefit obtained greater than the amount of tax usually charged and the tax exempt letter is not able to be used (ex. items on sale for a limited time or items purchased online using coupons).

In the event that reimbursement for sales tax is required and falls into one of the situations described above, please document the reason why sales tax should be reimbursed. If it meets the criteria, it will be reimbursed by the PTO.