

Northview Athletic Association

*Northview High School
10625 Parsons Rd
Johns Creek, GA 30097*

Policies and Procedures

TAX EXEMPTION

POLICY

1. NAA will abide by all State and National guidelines for Sales Tax Exemption
2. Officers of record at the GA Department of Revenue are the only authorized signers of the ST-5 form.
3. Each form is only used once.
4. As per GA Department of Revenue, we qualify under the following requirements
“Purchases or leases of tangible personal property or services for RESALE ONLY by a church, qualifying nonprofit child caring institution, nonprofit parent teacher organization or association, nonprofit private school (grades K-12), nonprofit entity raising funds for a public library, member councils of the Boy Scouts of the U.S.A. or Girl Scouts of the U.S.A. THIS EXEMPTION DOES NOT EXTEND TO ANY PURCHASE TO BE USED BY OR DONATED BY THE PURCHASING ENTITY. A Georgia sales and use tax number is not required for this exemption.

PROCEDURE

1. Requesting party should locate the form on the NAA website under “Info and Forms” and “Accounting Forms”.
2. Requesting party MUST complete the form and forward to the NAA Treasurer at NAA.Treasurer@gmail.com and/or NAA.boosterpresident@gmail.com. Completing includes the name of the company, address and date.
3. An officer will make every effort to sign and return the form within 48 hours
4. The form will be emailed back to requestor
5. Forms cannot be reused.