

FORM PVR-321 Instructions

Certification as Qualified Organization (10 V.S.A. § 6301a)

General Information

Please print in BLUE or BLACK ink only.

The purpose of this form is to request the Vermont Commissioner of Taxes to determine whether the applicant is a “qualified organization” as that term is defined in 10 V.S.A. § 6301a(2), which states:

“Qualified organization” means:

- (A) an organization qualifying under section 501(c)(3) of the Internal Revenue Service Code of 1986, as amended, which is not a private foundation as defined in section 509(a) of the Code, and which has been certified by the commissioner of taxes as being principally engaged in the preservation of undeveloped land for the purposes expressed in section 6301 of this title.
- (B) an organization qualifying under section 501(c)(2) of the Internal Revenue Code of 1986, as amended, provided such organization is controlled exclusively by an organization or organizations described in subdivision (2)(A) of this section.

Please answer all questions and attach requested documentation.

The application must be signed by an authorized agent of the applying organization and submitted to:

Property Valuation and Review
Vermont Department of Taxes
PO Box 1499
Montpelier, VT 05601-1499

Contacting the Department

Mailing address:

Vermont Department of Taxes
PO Box 1499
Montpelier, VT 05601-1499

Telephone: (802) 828-5860
Email Address: tax.pvr@vermont.gov
Web site Address: <http://tax.vermont.gov>
Forms: (802) 828-2515



VT Form PVR-321	APPLICATION FOR CERTIFICATION AS QUALIFIED ORGANIZATION (10 V.S.A. Chapter 155)
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Name of Organization			Federal ID Number
Mailing Address			Contact Person
City	State	ZIP Code	Telephone Number
Foreign Country (if not United States)		E-mail Address	

1. Is Applicant exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code? Yes, go to Line 2. No, skip to Line 3.

2. If Line 1 is "Yes," has organization received an IRS determination that it is a 501(c)(3) organization but not a private foundation? Yes No
 If "Yes," attach a copy of IRS determination.

3. Is the applicant organization a 501(c)(2)? Yes, go to Line 4. No, skip to Line 5.

4. If Line 3 is "Yes," is it controlled exclusively by 501(c)(3) organizations that are not private foundations and are principally engaged in the preservation of undeveloped land for the purposes expressed in 10 V.S.A. section 6301? . . . Yes No
 If "Yes," attach articles of association, bylaws, and 501(c)(3) determination by IRS for each controlling organization.

5. Is Applicant *principally engaged* in the preservation of undeveloped lands? Yes No
 If "Yes," attach articles of association and bylaws.

I certify that the answers set out above are complete, true, and correct, and that I am authorized to sign this application on behalf of the applicant organization.

Signature of Responsible Officer	Title	Date	Daytime telephone number (optional) ()
Printed name	E-mail address (optional)		

Send completed application to:

Vermont Department of Taxes
 PO Box 1499
 Montpelier, VT 05601-1499