



MISSOURI DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS)  
 COMMUNITY FOOD AND NUTRITION ASSISTANCE (CFNA)  
 COMMODITY SUPPLEMENTAL FOOD PROGRAM (CSFP)  
**SUBCONTRACTOR TAX-EXEMPT CERTIFICATION FORM**

Pursuant to 7 CFR § 247.1 and 7 CFR § 247.7(a), CSFP local and sub-distributing agencies must be public or private nonprofit agencies. To be eligible to participate in CSFP, all private nonprofit agencies must:

- Have tax-exempt status under the Internal Revenue Code (IRC);
- Have submitted an application and be working towards tax-exempt status with the Internal Revenue Service (IRS); or
- Be automatically tax-exempt under the IRC due to being organized or operated exclusively for religious purposes.

Sub-distributing organizations that have entered into an agreement with DHSS to perform CSFP functions, including entering into subcontracts (distribution sites) with eligible recipient agencies, must verify that its subcontractors are tax exempt under one of the options listed above.

NAME OF SUBCONTRACTOR	
CONTACT NAME	TITLE
TELEPHONE	EMAIL
BUSINESS ADDRESS	CITY
STATE	ZIP

**PLEASE CHECK ALL THAT APPLY:**

The IRS has granted the subcontractor tax-exempt status and a copy of the tax-exempt letter is attached.

The subcontractor has applied for tax-exempt status with the IRS and is working towards tax-exempt status; a copy of the application and other documentation demonstrating that the subcontractor is working towards tax-exempt status is attached.

The subcontractor is automatically tax-exempt under the IRC because it is organized or operated exclusively for religious purposes.

The subcontractor is not listed as revoked on the IRS website at <http://apps.irs.gov/app/eos/>. A printout of the IRS website is attached.

**BY SIGNING BELOW, I CERTIFY THAT I HAVE VERIFIED THE TAX-EXEMPT STATUS OF THE SUBCONTRACTOR LISTED ABOVE.**

SIGNATURE	NAME/TITLE	ORGANIZATION	DATE
_____	_____	_____	_____

