

**Cuyahoga County Division of Children and Family Services  
(CCDCFS)  
Policy Statement**

**Policy Chapter:** Fiscal  
**Policy Number:** 11.03.01  
**Policy Name:** Tax Exempt Status

**Original Effective Date:** 12/19/2005  
**Revision Date(s):** 08/01/2013, 11/14/2006  
**Current Revision Date:** 08/01/2016  
**Approved By:** Thomas D. Pristow

**PURPOSE:** The purpose of this policy is to document the procedures followed by the Cuyahoga County Division of Children and Family Services (CCDCFS) to ensure payments are forwarded to taxing authorities as required by law for compliance.

**SCOPE:** This policy pertains to all CCDCFS employees or clients/vendors that require proof of the tax exempt status of CCDCFS.

**POLICY**

- I. To provide necessary documentation to vendors regarding the tax exemption status of DCFS. As required by law, the county must submit proof of tax exemption for the items listed in section (A) below.
  - A. CCDCFS is exempt from taxes levied by:
    1. Internal Revenue Service;
    2. State and local employment tax bodies;
    3. FICA; and
    4. Property tax assessors.

**PROCEDURES**

- I. Requests for proof of tax exemption or to obtain a copy of the tax exempt form are directed to the Business Services Manager in the Fiscal Department at CCDCFS @ 216-432-2675 or via the Cuyahoga County Office of Procurement and Diversity (OPD) @ 216-443-7200.
- II. The completed Sales and Use Tax Blanket Exemption Certificate is completed and signed by the authorized county employee and returned to the requester.
  - A. The name of the requesting vendor is required on the document.

**SEE ALSO:**

**FORM**

Sales and Use Tax Blanket Exemption Certificate