



DEPARTMENT OF TAXATION

**REGISTRATION CERTIFICATE FOR PERSONS GRANTED EXEMPTION
FROM THE PAYMENT OF GENERAL EXCISE TAXES UNDER THE
PROVISION OF SECTION 237-23, HAWAII REVISED STATUTES**

DATE ISSUED: March 4, 1999

EFFECTIVE: June 23, 1998

G.E./USE I.D. No.:

AARP FOUNDATION

This certificate is permanent evidence of your registration under the provision of section 237-23, Hawaii Revised Statutes.

If there is a material change in the facts as set forth in your application for exemption, you must notify your district tax office in writing so we can consider the effect of the change on your exempt status. Also, you must notify your district tax office in writing of all changes in your name or address, and of cancellation of your registration.

The exemption from the payment of general excise taxes does not exclude your organization from paying the visible pass-on tax commonly referred to as the "4% sales tax" on any purchases made. Also, you must obtain a general excise license and pay the taxes owing from the conduct of any fundraising activities. For example, sales of sweet bread and chicken, and tickets for car washes and carnivals would be taxable.

RAY K. KAMIKAWA
DIRECTOR OF TAXATION