



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

BUREAU OF BUSINESS TRUST FUND TAXES

DEPT. 280909
HARRISBURG, PA 17128-0909

March 10, 1999

JOCELYN S. DAVIS
AARP FOUNDATION
601 E. ST. NW. RM A1. 350
WASHINGTON, DC 20049

Re: Exemption Number 75-403-833

Dear JOCELYN S. DAVIS :

The Department has approved your organization's application as an Institution of Purely Public Charity. This approval is effective from 09/03/98, the date the Department received a completed application. The sales and use tax exemption is limited to the purchase made on behalf of the institution's charitable purpose.

The exemption given to your institution is limited and does not apply to:

- (a) The purchase of materials, supplies or equipment used in the construction, reconstruction, renovation, remodeling or repair of a real estate structure and equipment used in the maintenance of a real estate structure.
- (b) The purchase by a member, officer or leader of the institution;
- (c) Charges subject to the hotel or motel occupancy tax;
- (d) Purchases by the institution acting as a collection agent for its membership;
- (e) Purchases for an unrelated trade or business;
- (f) Purchase for property, real or personal, that is not used in furtherance of the charitable purpose.

To qualify for exemption, the purchase must be made in the name of the institution and with money from its funds. At the time of making tax-free purchases, the institution must issue an exemption certificate to the seller in lieu of the payment of tax. A Blanket Exemption Certificate, which is enclosed, once issued to the supplier may be used for all future exempt purchases. The certificate must contain the Exemption Number appearing above. You may reproduce additional copies as the bureau does not supply exemption certificate forms in bulk. If you have any questions, please contact the bureau.

If the institution makes taxable sales, although for fund raising purposes, it must register with the bureau for the collection of tax.

If, at any time, the Internal Revenue Service revokes the exempt status of the institution or the institution is unsuccessful in an exemption challenge by local government or before an arbitration panel, the bureau must be contacted within ten days.

Sincerely,

Patricia Little
Miscellaneous Tax Division
(717) 705-2801

Enclosure(s)