



SEP 20 2001

COMMONWEALTH OF KENTUCKY  
REVENUE CABINET  
FRANKFORT

40620

September 17, 2001

GIRL SCOUTS GREAT RIVERS  
ATTN: LINDA ODENBECK  
4930 CORNELL RD  
CINCINNATI OH 45242

LOCATION ADDRESS:  
4930 CORNELL RD  
CINCINNATI OH 45242-

PURCHASE EXEMPTION NUMBER: OB163378

EFFECTIVE DATE: 09/17/2001

Dear Sir or Madam:

Your Application for Purchase Exemption -- Sales and Use Tax has been reviewed.

The Commonwealth of Kentucky grants an exemption from Kentucky sales and use tax for any out-of-state government agency, organization, or institution which is exempt from state sales tax in its state of residence.

Therefore, having reviewed your application and appropriate supporting documentation, the Revenue Cabinet has approved your application for sales and use tax exemption in Kentucky.

Please be aware all purchases must be made directly by your exempt organization and that individual members of your organization cannot be invoiced individually or pay individually while using the organization's exempt status in this state. The Out-Of-State Exemption Certificate, Revenue Form 51A127, must be provided to sellers to substantiate the exempt status of each purchase in this state.

Purchases derived from lodgings, meals, materials, and equipment are all eligible for the above exemption. **However, this authorization does not exempt your agency/organization from motor vehicle usage tax when purchasing a vehicle or u-drive-it tax when renting a motor vehicle.**

If you require additional information or assistance, please write: Revenue Cabinet, Sales and Use Tax Section, Station 53, PO Box 181, Frankfort, KY 40602-0181. Phone 502-564-5170.



Kevin West, Unit Supervisor  
Sales and Use Tax Section  
Division of Compliance and Taxpayer Assistance



INDIANA DEPARTMENT OF REVENUE  
 INDIANA GOVERNMENT CENTER NORTH INDIANAPOLIS, INDIANA 46204  
**NOT-FOR-PROFIT TAX REGISTRATION CERTIFICATE**  
 (THIS CERTIFICATE MAY NOT BE USED TO COLLECT SALES TAX)

FORM IT-35E, STATE FORM 753  
 Corr ID: 0000003330871

**DATE ISSUED**  
 10/20/2000

**TAXPAYER ID NO.**  
 0001407880 000 0

GREAT RIVERS GIRL SCOUT COUN  
 4930 CORNELL RD  
 CINCINNATI, OH 45242



ORGANIZATION WHOLLY EXEMPT FROM  
 PAYMENT OF GROSS INCOME TAX



ORGANIZATION PARTIALLY EXEMPT  
 FROM PAYMENT OF GROSS INCOME TAX

**SALES TAX EXEMPT**

(Detach Here)

This Taxpayer Identification Number may be used in making purchases exempt from sales tax, provided the merchandise is to be used for purposes as explained in Information Bulletin 10. This Taxpayer Identification Number may be used on Sales Tax Exemption Certificates(ST-105) when making qualified purchases.

**I. Purchases by Not-For-Profit Organizations**

**A. Purchases for own use.**

In order to qualify for Sales Tax exemption on purchases as a not-for-profit organization, the following conditions must prevail:

1. The organization must be named or described in I.C. 6-21-3-19, 6-21-3-20, 6-21-3-21, 6-21-3-22. This includes organizations organized and operated exclusively for one or more of the following purposes:

Religious	Fraternal	Literary
Charitable	Educational	Civic
Scientific		

2. Also included are the following specifically named not-for-profit organizations:

Labor Unions	Public Schools
Licensed Hospitals	Parochial Schools
Churches	Pension Trusts
Monasteries	Business Leagues
Convents	Student Cooperative Housing

3. The article purchased must be used for the same purpose as that for which the organization is being exempted. Purchases for the private benefit of any member of the organization or for any other individual are not eligible for exemption. Purchases used for social purposes are never exempt.
4. The fact that an organization is being exempted by the Federal Government or by the State of Indiana for Income Tax purposes does not necessarily mean that a purchase made by a not-for-profit organization is exempt.

**B. Purchase for resale**

Tangible personal property purchased for resale by not-for-profit organizations is eligible for Sales Tax exemption.

**C. Purchases by social organizations**

Purchases of tangible personal property by organizations organized and operated predominantly for social purposes are not exempt. If over fifty percent (50%) of its expenditures are for, or related to, social activities such as food and beverage services, golf courses, swimming pools, dances, parties, and other social activities, the organization will be considered to be predominantly organized and operated for social purposes.

**If the organization has been classified as a social organization or a water corporation, this Taxpayer Identification Number MAY NOT be used for exemption from sales tax on items purchased for the purpose of the organization.**