GOVERNMENT OF THE DISTRICT OF COLUMBIA Office of the Chief Financial Officer Office of Tax and Revenue



APR 3 0 2013

Reply to:

Exempt Organizations

E-13-14196 03-0179298 PRESIDENT AND FELLOWS OF MIDDLEBURY COLLEGE 84 SOUTH SERVICE ROAD MIDDLEBURY VT 05753 Effective Date: 05-44

Dear Sir or Madame:

Based on information supplied, and assuming your operations will be as indicated in your income and franchise tax, we have determined that you are exempt from the District of Columbia Income and Franchise Tax as an organization described in Section 47-1802.1(3) of the District of Columbia Code.

Contributions made to you are deductible by donors.

If your purposes, character, or method of operation change, please report the changes to us for consideration of their effect, if any, upon your exempt status. You should also report any change in your name including the amendment to your organizational document and address.

You are not required to file District of Columbia income or franchise tax returns unless your organization has unrelated business income from engaging in a trade or business in the District or from District sources and such income is subject to tax under Section 511 of the Internal Revenue Code and/or you are subject to tax under Section 527 of the Internal Revenue Code. Personal property used in the generation of unrelated business income is subject to tax under Section 47-1508(a)(1)(B) of the District of Columbia Code.

You are required to submit promptly a copy of any correspondence which is received from the Internal Revenue Service which changes your exempt status for Federal income tax purposes.

Sincerely yours,

Supervisory Tax Auditor

GOVERNMENT OF THE DISTRICT OF COLUMBIA Office of the Chief Financial Officer Office of Tax and Revenue



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E-13-14196 03-0179298 PRESIDENT AND FELLOWS OF MIDDLEBURY COLLEGE 84 SOUTH SERVICE ROAD MIDDLEBURY VT 05753

Dear Sir or Madame:

Based on information supplied, and assuming your operations will be as indicated in your personal property tax exemption application, we have determined that you are exempt from the District of Columbia Personal Property Tax as an organization described in Section 47-1508(a)(1), of the District of Columbia Code.

Sincerely yours,

Supervisory Tax Auditor

CE:
CE:

DEAR SIR OR MADAME:

YOUR SALES AND USE TAX EXEMPTION HAS BEEN APPROVED. OUR BUSINESS TAX REGISTRATION UNIT WILL ISSUE YOUR CERTIFICATE OF EXEMPTION. YOU SHOULD RECEIVE YOUR CERTICATE OF EXEMPTION APPROXIMATELY TWO (2) TO THREE (3) WEEKS AFTER THE DATE OF THIS NOTICE.

YOUR EXEMPTION FROM D.C. SALES AND USE TAX IS EFFECTIVE ON THE DATE OF ISSUANCE.

FOR ADDITIONAL INFORMATION YOU MAY CALL EXEMPT ORGANIZATIONS AT (202) 442-6586.

THANK YOU

YOUR EXEMPTION FROM DC SALES AND USE TAX IS EFFECTIVE ON THE DATE OF ISSUANCE.

IN ACCORDANCE WITH DC CODE 47-2005 AND TITLE 9 DCMR 445, YOUR PURCHASES ARE TAX EXEMPT BY THE DISTRICT OF COLUMBIA FOR DC SALES AND USE TAX PURPOSES. PURCHASES WHICH ARE FOR USE OR CONSUMPTION BY YOUR ORGANIZATION ARE TAX EXEMPT. PURCHASES MUST BE MADE BY ORGANIZATION CHECKS, CREDIT CARDS, ATM CARDS OR WIRE TRANSFERS. THE PAYMENT MUST BE BILLED DIRECTLY TO YOUR TAX EXEMPT ORGANIZATION.

A COPY OF THE EXEMPT ORGANIZATION'S CERTIFICATE OF EXEMPTION MUST ACCOMPANY THE PRESENTATION AT PURCHASE. THE CREDIT CARD OR COMPANY CHECK AND THE NAMES AND ADDRESSES (COMPANY CHECK) ON EACH ITEM MUST MATCH AS APPLICABLE.

PURCHASES MADE AND PAID TO A VENDOR BY EMPLOYEES USING <u>CASH</u>, <u>PERSONAL</u> <u>CHECK OR PERSONAL CREDIT CARDS ARE CONSIDERED TAXABLE TRANSACTIONS</u> BETWEEN THE EMPLOYEE AND THE VENDOR AND ARE SUBJECT TO DC SALES TAX.

FOR ADDITIONAL INFORMATION, YOU MAY CALL EXEMPT ORGANIZATIONS AT (202) 442-6586. THANK YOU