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CONTROLLERS OFFICE

DEC 10 2008

Peter Franchot
Comptroller

James M. Arnie
Director
Revenue Administration Division

*President & Fellows of Middlebury
Middlebury VT*

RE: Application for Maryland Sales and Use Tax Exemption Certificate

Dear Applicant:

We are in receipt of your application for a Maryland Sales and Use Tax Exemption Certificate, but we are **returning** your Combined Registration Application (CRA) for the following reason(s):

Section 11-204 of the Tax-General Article, Annotated Code of Maryland, provides an exemption for sales and use tax to qualifying non-profit organizations that are situated in Maryland or are situated in an adjacent jurisdiction whereby services are provided to the citizens of Maryland on a routine and regular basis. We have identified our adjacent jurisdictions as Washington DC, Virginia, West Virginia, Pennsylvania, and Delaware.

Since your organization is not located in Maryland or an adjacent jurisdiction, your application for a Maryland Sales and Use Tax Exemption Certificate is denied.

If you have questions, please call.

Very truly yours,

Karen J. Dungan

Karen J. Dungan
Revenue Administrator – Legal Processing Section

FL: C080972