



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF BUSINESS TRUST FUND TAXES
MISCELLANEOUS TAX DIVISION
DEPARTMENT 280901
HARRISBURG, PA 17128-0901

November 13, 1995

THOMAS E. GETZEN
INTERNATIONAL HEALTH ECONICS
435 E DUFFAM ST
PHILADELPHIA PA 19119

Dear Mr. Getzen:

Re: Exemption Number 75-37745-4

Your application for sales tax exempt status indicates that you qualify as a charitable organization and are entitled to exemption under the law. The enclosed "Certificate of Exemption" serves as your authority to make tax-free purchases.

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

- (a) The purchase of materials, supplies or equipment used in the construction, remodeling or repair of real estate, and equipment used in the maintenance of real estate;
- (b) The purchase by a member, officer or leader of the organization;
- (c) Charges subject to hotel or motel occupancy tax;
- (d) Purchases by the organization acting as a collection agent for its membership;
- (e) Purchases for an unrelated trade or business.

To qualify for exemption, the purchase must be made in the name of the organization and with money from its funds. If you have any questions, please contact the bureau.

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

At the time of making tax-free purchases, the organization must issue an exemption certificate to the seller in lieu of the payment of tax. A Blanket Exemption Certificate, of the type herein 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.

Very truly yours,

Kimberly A. Peffley
Miscellaneous Tax Division
Telephone (717) 783-5473

Enclosure

S:BTf:ST:18
KP:dc:H:169