

BUREAU OF BUSINESS TRUST FUND TAXES
PO BOX 280909
HARRISBURG PA 17128-0909



VIETNAM VETERANS OF AMERICAN INC PA S
624 4TH ST
BEAVER FALLS PA 15010-3206

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**Commonwealth of Pennsylvania
Department of Revenue**

CERTIFICATE OF EXEMPTION

VVA PASC
212 SUJE ST
JOHNSTOWN PA 15904-1828 USA

Account ID: 75619243
Revenue ID: 2245146222



Exemption Type: Veterans Organization
Expiration Date: No Expiration

**USE OF THIS CERTIFICATE FOR PERSONAL OR NONEXEMPT PURCHASES WILL RESULT IN
CANCELLATION OF EXEMPT STATUS**
DEPARTMENT OF REVENUE

This certificate is not assignable or transferable.

GENERAL INSTRUCTIONS

Those purchasers set forth below may use this form in connection with the claim for exemption for the following taxes:

- a. State and local sales and use tax;
- b. PTA rental fee or tax on leases of motor vehicles;
- c. Hotel occupancy tax if referenced with the symbol (●);
- d. PTA fee on the purchase of tires if referenced with the symbol (+);
- e. Vehicle rental tax (VRT)

EXEMPTION REASONS

1.) Property and/or services will be used directly and predominately by purchaser in performing purchaser's operation of:

- A. Manufacturing B. Mining C. Dairying D. Processing E. Farming F. Shipbuilding

This exemption is not valid for property or services used in: (a) constructing, repairing or remodeling of real property, other than real property used directly in exempt operations; or (b) maintenance, managerial, administrative, supervisory, sales, delivery, warehousing or other nonoperational activities. Effective October 1, 1991, this exemption does not apply to certain services and PTA tire fee.

2.) Purchaser is a/an:

- + A. Instrumentality of the commonwealth.
- + B. Political subdivision of the commonwealth.
- + ● C. Municipal authority created under the Municipality Authorities Acts.
- + ● D. Electric cooperative corporations created under the Electric Cooperative Law of 1990.
- E. Cooperative agricultural associations required to pay corporate net income tax under the Cooperative Agricultural Association Corporate Net Income Tax Act (exemption not valid for registered vehicles).
- + ● F. Credit unions organized under Federal Credit Union Act or commonwealth Credit Union Act.
- + ● G. U.S. government, its agencies and instrumentalities.
- H. Federal employee on official business (exemption limited to hotel occupancy tax only. A copy of orders or statement from supervisor must be attached to this certificate.)
- I. School bus operator (This exemption certificate is limited to the purchase of parts, repairs or maintenance services upon vehicles licensed as school buses by the PA Department of Transportation.)

3.) Property and/or services will be resold or rented in the ordinary course of purchaser's business. If purchaser does not have a PA Sales Tax Account ID, complete Number 7 explaining why such number is not required. This exemption is valid for property or services to be resold: (1) in original form; or (2) as an ingredient or component of other property.

4.) Renewable Entities beginning with "75":

- A. Religious Organization
- B. Volunteer Firemen's Organization
- C. Nonprofit Educational Institution
- D. Charitable Organization

Permanent Exemptions beginning with the two numbers "76":

- E. School District

Special Exemptions:

- F. Direct Pay Permit Holder
- + ● G. Individual Holding Diplomatic ID
- H. Keystone Opportunity Zone
- I. Tourist Promotion Agency

Exemption limited to purchase of tangible personal property or services for use and not for sale. The exemption shall not be used by a contractor performing services to real property. An exempt organization or institution shall have an Account ID assigned by the PA Department of Revenue and diplomats shall have an identification card assigned by the federal government. The exemption for categories A, B, C and D are not valid for property used for the following: (1) construction, improvement, repair or maintenance of any real property, except supplies and materials used for routine repair or maintenance of the real property; (2) any unrelated activities or operation of a public trade or business; or (3) equipment used to maintain real property.

5.) Property or services will be used directly and predominately by purchaser in the production, delivery or rendition of public utility services as defined by the PA Utility Code.

This exemption is not valid for property or services used for the following: (1) construction, improvement, repair or maintenance of real property, other than real property used directly in rendering the public utility services; or (2) managerial, administrative, supervisor, sales or other nonoperational activities; or (3) tools and equipment used but not installed in maintenance of facilities or direct use equipment. Tools and equipment used to repair "direct use" property are exempt from tax.

6.) Vendor/seller purchasing wrapping supplies and nonreturnable containers used to wrap property which is sold to others.

7.) Other (Attach a separate sheet of paper if more space is required.) _____

PENNSYLVANIA EXEMPTION CERTIFICATE



**BUREAU OF
BUSINESS TRUST FUND TAXES**
PO BOX 280901
HARRISBURG, PA 17128-0901

CHECK ONE:

- STATE OR LOCAL SALES AND USE TAX
- STATE OR LOCAL HOTEL OCCUPANCY TAX
- PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
- VEHICLE RENTAL TAX (VRT)

(Please Print or Type)

This form cannot be used to obtain a Sales Tax Account ID, PTA Account ID or Exempt Status.

**Read Instructions
On Reverse Carefully**

THIS FORM MAY BE PHOTOCOPIED – VOID UNLESS COMPLETE INFORMATION IS SUPPLIED

- CHECK ONE:** PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)
 PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

Name of Seller, Vendor or Lessor _____

Street _____ City _____ State _____ ZIP Code _____

NOTE: Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms:

- FORM MV-1, Application for Certificate of Title (first-time registrations)
- FORM MV-4ST, Vehicle Sales and Use Tax Return/Application for Registration (other registrations)

Property and services purchased or leased using this certificate are exempt from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested.)

- 1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of: _____
- 2. Purchaser is a/an: _____
- 3. Property will be resold under Account ID _____ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 7 explaining why a number is not required.)
- 4. Purchaser is a/an: _____ holding Exemption Account ID _____
- 5. Property or services will be used directly and predominately by purchaser performing a public utility service.
 PA Public Utility Commission PUC Number _____ and/or U.S. Department of Transportation MC/MX _____
- 6. Exempt wrapping supplies, Account ID _____ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 7 explaining why a number is not required.)
- 7. Other _____
 (Explain in detail. Additional space on reverse side.)

I am authorized to execute this certificate and claim this exemption. Misuse of this certificate by seller, lessor, buyer, lessee or their representative is punishable by fine and imprisonment.

Name of Purchaser or Lessee _____ Signature _____ EIN _____ Date _____

Street _____ City _____ State _____ ZIP Code _____

1. ACCEPTANCE AND VALIDITY:

For this certificate to be valid, the seller/lessor shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessor's possession within 60 days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificates, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessor to the tax.

2. REPRODUCTION OF FORM:

This form may be reproduced but shall contain the same information as appears on this form.

3. RETENTION:

The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies.

DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.

4. EXEMPT ORGANIZATIONS:

This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75-00000-0).

GENERAL INSTRUCTIONS

Those purchasers set forth below may use this form in connection with the claim for exemption for the following taxes:

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| <p>4.) Renewable Entities beginning with "75":</p> <ul style="list-style-type: none"> A. Religious Organization B. Volunteer Firemen's Organization C. Nonprofit Educational Institution D. Charitable Organization | <p>Permanent Exemptions beginning with the two numbers "76":</p> <ul style="list-style-type: none"> E. School District | <p>Special Exemptions:</p> <ul style="list-style-type: none"> F. Direct Pay Permit Holder + ● G. Individual Holding Diplomatic ID H. Keystone Opportunity Zone I. Tourist Promotion Agency |
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November 19, 2015

VIETNAM VETERANS OF AMERICA INC PA STATE COUNCIL
212 SUIE STREET
JOHNSTOWN, PA 15010

Re: Exemption Number 75-619243

Dear Exemption Applicant:

The department has approved your organization's application as an Institution of Purely Public Charity. This approval is effective from 11/18/2015 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, except materials, supplies and equipment that qualify as "building machinery and equipment" pursuant to Act 45 of 1998;
- (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) 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,


Laura Seidel (717)772-2339
Exemption Unit

Enclosure(s)