Sales Tax Exemption

Daniels, Charity <chadaniels@pa.gov> Tue 11/1/2022 4:01 PM

To: Dana Clemmer <dclemmer@emgcare.org>

1 attachments (103 KB) E19027.pdf;

Good afternoon,

Thank you so much for providing the information I requested. Your sales tax exemption application has been reviewed. Please see the attached letter of approval. You should receive your official certificate within 5-7 business days. Since the Exemption number has been issued it can now be used with the form REV-1220 as stated in the letter.

Thank you, Charity Daniels Charity Daniels | Tax Examiner 2 PA Department of Revenue Bureau of Registration & Taxpayer Management 9th Floor Strawberry Square | Harrisburg PA 17128-0901 Phone: 717.425.7724 | Fax: 717.787.3708 www.revenue.pa.gov Commonwealth of Pennsylvania Po Box 280901 Harrisburg PA 17128-0901



717 787 1064

November 1, 2022

EVEREST PACE CENTER INC 1010 WEST CHESTER PIKE STE 202 HAVERTOWN PA 19083

Exemption Number: 75626783

Dear Exemption Applicant:

The Department has approved your organization's application as an Institution of Purely Public Charity. This approval is effective from 10/11/2022, which is the date the Department received a completed application. The Sales Tax Exemption is limited to purchases 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 (REV-1220) to the seller in lieu of the payment of tax. The REV-1220 Exemption Certificate can be obtained on our website at www.revenue.pa.gov, The certificate must contain the Exemption Number appearing above. 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,

Charity Daniels Tax Examiner II <u>chadaniels@pa.gov</u> Bureau of Registration and Taxpayer Management