

April 2, 2011

OHIO RIVER TRAIL COUNCIL  
1100 PENNSYLVANIA AVE  
MONACA PA 15061

**Exemption Number: 75577123**

Dear Exemption Applicant:

The Department has approved your organization's application as an Institution of Purely Public Charity. This approval is effective from 01/24/2011, 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:

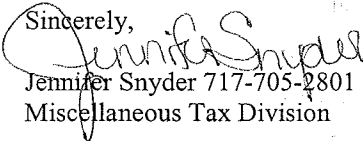
- (a) The purchase of materials, supplies or equipment used in the construction, reconstruction, renovation, remodeling or repair of a real estate structure and equipment used in the maintenance of a real estate structure, except materials, supplies and equipment that qualify as "building machinery and 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 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,

  
Jennifer Snyder 717-705-2801  
Miscellaneous Tax Division

/js  
encl.



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

**SALES AND USE TAX  
CERTIFICATE OF EXEMPTION**

**OHIO RIVER TRAIL  
1100 PENNSYLVANIA AVE  
MONACA PA 15061-1830**

Entity ID:..... 35-2366103/000  
Notice Number:..... 993-661-811-050-2  
Notice Date:..... May 7, 2011  
Account Number:..... 75-577-123  
Exemption Type:..... CHARITABLE  
Void After:..... May 31, 2016

**USE OF THIS CERTIFICATE FOR PERSONAL OR NONEXEMPT PURCHASES WILL RESULT IN  
CANCELLATION OF EXEMPT STATUS.**  
Always refer to your Account Number in correspondence.

If your organization changes its name, address or ceases operation, complete the appropriate sections below and return this form to: PA Department of Revenue, Bureau of Business Trust Fund Taxes, Exemption Unit, PO Box 280909, Harrisburg, PA 17128-0909. Any questions may be addressed to the above address, or call (717) 783-5473; TT # Only 1-800-447-3020 (Service for Taxpayers With Special Hearing and/or Speaking Needs).

Name and/or Address Change			Cancellation of Exemption
Name			
Address			Date organization ceased operation
City	State	Zip Code	

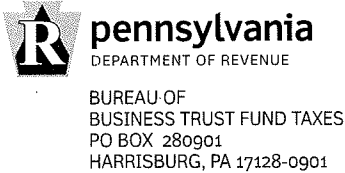
\_\_\_\_\_  
Signature and Title of Authorized Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

Telephone No:(     ) \_\_\_\_\_





## PENNSYLVANIA EXEMPTION CERTIFICATE

**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 License Number, PTA License Number 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
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**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 License Number \_\_\_\_\_. (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)
- 4. Purchaser is a/an: \_\_\_\_\_ holding Exemption Number \_\_\_\_\_
- 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  US Department of Transportation MC/MX \_\_\_\_\_
- 6. Exempt wrapping supplies, License Number \_\_\_\_\_. (If purchaser does not have a PA Sales Tax License Number, 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.

<b>Name of Purchaser or Lessee</b>	Signature	EIN	Date
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Street	City	State	ZIP Code
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**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:

- 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 which are used in: (a) constructing, repairing, or remodeling of real property, other than real property which is 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. United States 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. For purchase of school buses, see NOTE below.)
- 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 License Number, 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.

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