

COMMONWEALTH OF KENTUCKY
FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
FRANKFORT
40620

Purchase Exemption Letter

November 5, 2010

LOUISVILLE SKATING ACADEMY
ATTN: RAINA CLARK
2211 HOMEWOOD DR
LOUISVILLE KY 40223

LOCATION ADDRESS:

2211 HOMEWOOD DR
LOUISVILLE KY 40223-

PURCHASE EXEMPTION NUMBER: B25521

EFFECTIVE DATE: 11/05/2010

Dear Sir or Madam:

Based on the information submitted in your Application for Purchase Exemption -- Sales and Use Tax, you are hereby authorized to purchase tangible personal property or services, including utilities, without paying or reimbursing the vendor for the sales or use tax with respect to such purchases.

Your vendor is hereby authorized to sell tangible personal property or services, including accommodations and utilities, to you without receipt of sales or use tax, provided the vendor receives a copy of your purchase exemption certificate, Revenue Form 51A126, in good faith and retains the copy in the business's records. Every invoice should show that delivery was made to you and should bear the exemption permit number shown above. The vendor may deduct receipts from these sales on Line 4 of his/her return.

If any of the property purchased is not used within the exempt function of your charitable, educational, or religious institution, you will immediately report and pay the required tax measured by the purchase price of the property (you must contact the Department of Revenue immediately if such a situation arises). Any official or employee of the institution who uses official position to make tax-free purchases for personal use, or that of any other person, will be subject to the penalties provided in KRS 139.990 and other applicable laws.

This exemption authorization applies only to purchases made by your organization. If you are a nonprofit charitable, educational, or religious institution making retail sales of tangible personal property, a sales and use tax permit must be obtained for reporting and remitting the tax on such sales. For further information refer to the enclosed fact sheet. In addition, this authorization does not exempt your agency/organization from motor vehicle usage tax when purchasing a vehicle or u-drive-it tax when renting a motor vehicle.

In the event there is a change in your name, address, or operations from the information submitted in your application, you must notify the Department of Revenue in writing of the change immediately.

If you require additional assistance, please write: Department of Revenue, Division of Sales and Use Tax, Station 67, PO Box 181, Frankfort, KY 40602-0181. Phone 502-564-5170.



Wayne Penix, Supervisor
Certification Section

Enclosure