

Department of the Treasury

Address any reply to DISTRICT DIRECTOR at office No. 3

1971 JUN 17 PM

District Director  
Internal Revenue Service

Date: JUN 14 1971 In reply refer to: AU:1112



Dickinson College  
Carlisle, Pa. 17013

Gentlemen:

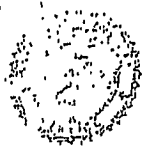
On the basis of your statement and the information recently submitted regarding the admissions policy of your institution, and the publicizing thereof, and with the understanding that such policies will remain in effect, we confirm the exempt status of your institution under Internal Revenue Code, Section 501(a), as an organization described in Section 501(c)(3).

This confirmation does not preclude a reevaluation of your admissions policy at a later date. It also does not preclude an examination of the operations of your institution to determine if the policy as described in your statement is being implemented.

Very truly yours,

*Alfred L. Whinston*

Alfred L. Whinston  
District Director



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR

PHI-EO-59-91

P.O. Box 269  
Phila. 5, Pa.

IN REPLY REFER TO  
AU:R:PEO:JTK  
EXT. 408

July 24, 1959

Dickinson College  
Carlisle,  
Pennsylvania

Gentlemen:

It is the opinion of this office based upon the evidence presented that you are exempt from Federal income tax under the provisions of section 501 (c)(3) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the District Director of Internal Revenue, Philadelphia, Pennsylvania, in order that their effect upon your exempt status may be determined.

It will not be necessary for you to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Internal Revenue Code, as you come within the specific exceptions contained in section 6033 (a) of the Code.

Contributions made to you are deductible by donors in computing their taxable net income in the manner and to the extent provided by section 170 of the Internal Revenue Code.

Bequests, legacies, devises, or transfers to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by section 2055 and section 2106(a)(2) of the Internal Revenue Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 2522(a)(2) and section 2522(b)(2) and (3) of the Code.

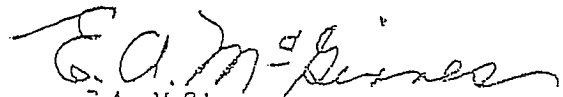
No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (Social Security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such act.

Dickinson College

In the event you desire Social Security coverage for your employees but have not filed a waiver certificate, you should take the matter up with this office. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of section 3306 (c) (8) of such act.

Your attention is called to the provisions of section 501 (c)(3) of the Internal Revenue Code of 1954 under which your exemption will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements) any political campaign on behalf of any candidate for public office.

Very truly yours,



E.A. McGinness  
District Director

Name of Purchaser	Address	CT Tax Registration Number <i>(If none, explain)</i>	Exemption Permit # <i>(If any)</i>
DICKINSON COLLEGE	PO BOX 1773 CARLISLE, PA 17013	N/A - OUT OF STATE	Federal Employer ID # 23-1365954
Name of Seller	Address	CT Tax Registration Number <i>(If none, explain)</i>	Federal Employer ID #
			23-1365954

Check one box:

- Blanket certificate (CERT-119 may not be used as a blanket certificate for purchases of tangible personal property for resale at any one of five fundraising or social events per calendar year exempt under Conn. Gen. Stat. §12-412(94). See below.)
- Certificate for one purchase only
- Purchases that qualify for exemption under Conn. Gen. Stat. §12-412(94). Indicate the number of prior fundraising or social events during this calendar year for which you claimed exemption under Conn. Gen. Stat. §12-412(94): \_\_\_\_\_

Check the appropriate box and provide a written description of each item purchased:

- Tangible Personal Property
- Taxable Services

Description:

### Declaration by Purchaser

The qualifying exempt organization declares that the tangible personal property or taxable services described above will be used exclusively for the purposes for which the organization was established, including the purchase of tangible personal property or meals for resale at one of five fundraising or social events per year exempt from tax. The organization further declares the exemption permit, determination letter, or group exemption letter (as the case may be) attached to this certificate has not been canceled or revoked.

According to Conn. Gen. Stat. §12-412(8) or Conn. Gen. Stat. §12-412(94), the purchase of the item(s) is exempt from sales and use taxes.

I declare under penalty of law that I have examined this certificate (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

DICKINSON COLLEGE

By:       CONTROLLER      8/30/11  
Signature of Authorized Person      Title      Date

## Purchases of Tangible Personal Property and Services by Qualifying Exempt Organizations

**General Purpose:** A qualifying exempt organization must issue this certificate to retailers when purchasing items to be used by the organization exclusively for the purposes for which it was established. Under Conn. Gen. Stat. §12-412(8), a **qualifying exempt organization** is either:

- An organization issued an exemption permit by the Department of Revenue Services (DRS) under Conn. Agencies Regs. §12-426-15, if the permit has not been canceled or revoked by DRS; or
- An organization that is exempt from federal income tax under I.R.C. §501(a) and has been issued a determination letter by the U.S. Treasury Department as an organization described in I.R.C. §501(c)(3) or (13), if the determination letter has not been revoked by the Internal Revenue Service (IRS).

A qualifying exempt organization may use this certificate to purchase any tangible personal property for resale at one of five fundraising or social events of a day's duration during any calendar year. The event must be exempt from tax under Conn. Gen. Stat. §12-412(94). Otherwise, exempt organizations are not allowed to purchase tangible personal property for resale with this certificate. See **Special Notice 98(11)**, *Exemption From Sales and Use Taxes of Sales by Nonprofit Organizations at Fundraising or Social Events*.

**Purchases of Meals and Lodging:** In general, qualifying exempt organizations may not use this certificate to purchase meals and lodging, but must get preapproval from DRS for these purchases, and use **CERT-112**, *Exempt Purchases of Meals and Lodging by Exempt Entities*, or **CERT-123**, *Blanket Certificate for Exempt Qualifying Purchases of Meals or Lodging by an Exempt Entity*.

However, a qualifying exempt organization may purchase meals tax exempt using this certificate, without prior approval from DRS, when it will resell the meals at one of five fundraising or social events per year exempt under Conn. Gen. Stat. §12-412(94). See **Policy Statement 2003(4)**, *Purchases of Meals of Lodging by Exempt Entities*.

If the purchaser is not a qualifying exempt organization or does not use the property or services purchased exclusively for the purposes for which the organization was established, the purchaser owes use tax on the total purchase price of the property or services.

**Statutory Authority:** Conn. Gen. Stat. §12-412(8) and (94).

**Instructions for the Purchaser:** An officer of a qualifying exempt organization must issue and sign this certificate to advise the seller of tangible personal property or taxable services that sales and use taxes do not apply to the purchase. Keep a copy of this certificate, the documents attached, and records that substantiate the information entered on this certificate for at least six years from the date this certificate is issued.

The purchaser must attach to this certificate a copy of the:

- Exemption permit issued to the organization by DRS under Conn. Agencies Regs. §12-426-15; or
- Determination letter or group exemption letter issued by the IRS which establishes that the organization has been determined to be an exempt organization described in I.R.C. §501(c)(3) or (13).

For purchases made on or after January 1, 1996, a qualifying exempt organization covered by a group exemption letter, and that was **not** issued an exemption permit by DRS under Conn. Agencies Regs. §12-426-15, must attach to this certificate a copy of:

- The group exemption letter issued by the IRS to subordinate organizations (including the qualifying exempt organization) on whose behalf a central organization applied for recognition of exemption;
- The organization's written consent to the central organization to be covered by the group exemption letter; **and**
- The central organization's written notification to the IRS that the organization consents to be covered by the group exemption letter.

**Instructions for the Seller:** Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving the sale and the storage, use, or consumption of the tangible personal property or taxable services are not subject to sales and use taxes. This certificate is valid only if taken in good faith from a qualifying exempt organization. The good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not a qualifying exempt organization.

Keep this certificate, the documents attached, and bills or invoices to the purchaser for at least six years from the date the items or services were purchased. The bills, invoices or records covering the purchase made under this certificate must be marked "Exempt Under CERT-119" to indicate the purchase was exempt.

This certificate may be used for a single exempt purchase, in which case the box marked "Certificate for One Purchase Only" must be checked. This certificate may also be used for a continuing line of exempt purchases, in which case the box marked "Blanket Certificate" must be checked. A blanket certificate remains in effect for three years unless the purchaser revokes it in writing before the expiration of the three-year period. CERT-119 may not be used as a blanket certificate for purchases of tangible personal property for resale at any one of five fundraising or social events per calendar year exempt under Conn. Gen. Stat. §12-412(94).

An exempt organization must pay for its exempt purchases by a check drawn on its checking account or by a credit card issued in its name (and not in the name of any of its members or officers). An exempt organization may make a purchase of \$10 or less using cash from the organization's own funds. However, a blanket CERT-119 may not be used for a cash purchase, and a properly completed CERT-119, with the appropriate documents attached, must be issued to the retailer at the time of each cash purchase.

**For More Information:** Call Taxpayer Services at 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere). **TTY, TDD, and Text Telephone users** only may transmit inquiries 24 hours a day by calling 860-297-4911. Preview and download forms and publications from the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS)