

# Department of the Treasury

Address any reply to DISTRICT DIRECTOR at office No. 3

1971 JUN 17 PM

## District Director Internal Revenue Service

Date:

In reply refer to:

JUN 14 1971

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,

A handwritten signature in cursive script that reads "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.

July 24, 1959

IN EXEMPT REPORTS  
AU:R:PEO:JTK  
EXT. 408

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.

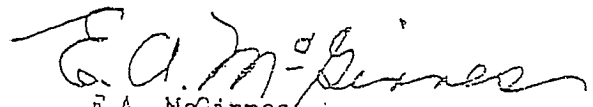
No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (Social Security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such act.

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

## Michigan Sales and Use Tax Certificate of Exemption

**DO NOT send to the Department of Treasury. Certificate must be retained in the Seller's Records.** This certificate is invalid unless all four sections are completed by the purchaser.

### SECTION 1: TYPE OF PURCHASE

One-time purchase.

Order or Invoice Number: \_\_\_\_\_

Blanket certificate.

Expiration Date (maximum of four years): \_\_\_\_\_

Blanket Certificate. Recurring business relationship

The purchaser hereby claims exemption on the purchase of tangible personal property and selected services made from the vendor listed below. This certifies that this claim is based upon the purchaser's proposed use of the items or services, OR the status of the purchaser.

Vendor's Name and Address

### SECTION 2: ITEMS COVERED BY THIS CERTIFICATE

Check one of the following:

1.  All items purchased

2.  Limited to the following items: \_\_\_\_\_

### SECTION 3: BASIS FOR EXEMPTION CLAIM

Check one of the following:

1.  For Resale at Retail. Enter Sales Tax License Number: \_\_\_\_\_

2.  For Lease. Enter Use Tax Registration Number: \_\_\_\_\_

The following exemptions DO NOT require the purchaser to provide a number:

3.  For Resale at wholesale

4.  Agricultural Production. Enter percentage: \_\_\_\_\_%

5.  Industrial Processing. Enter percentage: \_\_\_\_\_%

6.  Church, Government Entity, Nonprofit School, or Nonprofit Hospital (Circle type of organization)

7.  Nonprofit Internal Revenue Code Section 501(c)(3) or 501(c)(4) Exempt Organization (must provide IRS authorized letter with this form)


8.  Nonprofit Organization with an authorized letter issued by the Michigan Department of Treasury prior to June 1994 (must provide copy of letter with this form)

9.  Rolling Stock purchased by an Interstate Motor Carrier

10.  Other (explain): \_\_\_\_\_

### SECTION 4: CERTIFICATION

I declare, under penalty of perjury, that the information on this certificate is true, that I have consulted the statutes, administrative rules and other sources of law applicable to my exemption, and that I have exercised reasonable care in assuring that my claim of exemption is valid under Michigan law. In the event this claim is disallowed, I accept full responsibility for the payment of tax, penalty and any accrued interest, including, if necessary, reimbursement to the vendor for tax and accrued interest.

Type of Business (see codes on page 2) 14	Business Name DICKINSON COLLEGE
Business Address PO BOX 1773	City, State, ZIP Code CARLISLE, PA 17013
Business Telephone Number (include area code) (717) 245-1010	Name (Print or Type) SEAN M. WITTE
Signature and Title  CONTROLLER	Date Signed 8/30/11

## Instructions for completing Michigan Sales and Use Tax Certificate of Exemption

The purchaser shall complete all four sections of the exemption certificate to establish a valid exemption claim. A seller must meet a "good faith" standard required by law. "Good faith" means that the seller received a completed and signed Certificate of Exemption from the purchaser. Sellers must retain the exemption certificates for a period of at least four years.

Michigan does not issue "tax exemption numbers". Sellers should not accept a number as evidence of exemption from sales or use tax. A purchaser who claims exemption for "resale at retail" or "for lease" must provide the seller with an exemption certificate and their sales tax license number or use tax registration number.

### SECTION 1:

Place a check in the box that describes how you will use this certificate.

- a) Choose "One time purchase" and include the invoice number this certificate covers.
- b) Choose "blanket certificate" if there is a "recurring business relationship." This exists when a period of not more than 12 months elapses between sales transactions between the seller and purchaser.
- c) Choose "Blanket" and enter the expiration date (maximum four years) when there is a period of more than 12 months between sales transactions.

Print the vendor's name and address in the area provided.

### SECTION 2:

Place a check in the box for "All items purchased" or choose "Limited to" and list the items that are covered by the exemption claim.

### SECTION 3:

Place a check in the box that applies and provide the additional information requested for that exemption. The exemptions listed are the most common. If the exemption you are claiming is not listed use "Other" and enter the qualifying exemption.

### SECTION 4:

Use the number that describes your business or explain any other business type not provided.

01	Accommodation	09	Transportation
02	Agricultural	10	Utilities
03	Construction	11	Wholesale
04	Manufacturing	12	Advertising, newspaper
05	Government	13	Hospital
06	Rental or leasing	14	Educational
07	Retail	15	501c3 or 501c4
08	Church	16	Other

Print the name of the business, address, city, state and zip code. Sign and provide your title (i.e. owner, president, treasurer, etc.). Provide your printed name and date the certificate.

**DO NOT SEND THIS EXEMPTION CERTIFICATE TO THE DEPARTMENT OF TREASURY.**