Sales and Use Tax
Blanket Exemption Certificate

The purchaser hereby claims exception or exemption on all purchases of tangible personal property and selected services made under this certificate from:

(Vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchase, or both, as shown hereon:

Exempt status under IRS Code, Section 501(a) as an organization described in Section 501(c)(3).

Purchaser must state a valid reason for claiming exception or exemption.

Dickinson College
Purchaser's name
Education
Purchaser's type of business
PO Box 1773, College & Louther Streets
Street address
Carlisle, PA 17013
City, state, ZIP code

Signature
Title

Date signed

Vendor's license number, if any

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchaser must comply with either rule 5703-9-10 or 5703-9-25 of the Administrative Code. This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with rule 5703-9-14 of the Administrative Code.
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
District Director
Dickinson College  
Carlisle, Pennsylvania  

July 24, 1959

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)(6) 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,

[Signature]

S.A. McChesney
District Director