COMMONWEALTH OF KENTUCKY FINANCE AND ADMINISTRATION CABINET DEPARTMENT OF REVENUE FRANKFORT 40820

April 30, 2010

SKIDMORE COLLEGE

LOCATION ADDRESS:

ATTN: CAROL SCHNITZER 815 NORTH BROADWAY

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SERATOGA SPRING NY 12866

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PURCHASE EXEMPTION NUMBER: OA150325

EFFECTIVE DATE: 04/30/2010

Dear Sir or Madam:

Your Application for Purchase Exemption -- Sales and Use Tax has been reviewed.

The Commonwealth of Kentucky grants an exemption from Kentucky sales and use tax for any outof-state government agency, organization, or institution which is exempt from state sales tax in its state of residence

Therefore, having reviewed your application and appropriate supporting documentation, the Department of Revenue has approved your application for sales and use tax exemption in Kentucky

Please be aware all purchases must be made directly by your exempt organization and that individual members of your organization cannot be invoiced individually or pay individually while using the organization's exempt status in this state. The Out-Of-State Exemption Certificate Revenue Form 51A127, must be provided to sellers to substantiate the exempt status of each purchase in this state.

Purchases derived from lodgings, meals, materials, and equipment are all eligible for the above exemption. However, 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.

If you require additional information or 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