DEC 1 5 2014

DIVISION OF TAXATION AND COLLECTION PO BOX 358 JEFFERSON CITY MO 65105-0358

STATE OF MISSOUR! DEPARTMENT OF REVENUE

Telephone: (573)751-2836 Fax: (573)751-9409



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INTERFAITH RESIDENCE DBA DOORWAY 4385 MARYLAND AVE ST LOUIS MO 63108

December 2014

Re: 13839641

Dear Sir or Madam:

The Missouri Department of Revenue recently introduced a continuing exemption letter for organizations exempt from sales and use tax under Chapter 144, RSMo. In the past, the Department required organizations to renew their exemption every three years. To improve customer service, the exemption letter issued to a qualifying organization will no longer have an expiration date.

Your continuing exemption letter is enclosed. You will not need to renew your exemption unless your organization updates its records with the Department(e.g. organization address change, phone number, or responsible person). If your organization has any changes, complete a Registration or Exemption Change Request(Form 126), if required.

You may obtain forms on the Department's website at http://dor.mo.gov/forms/ or contact the Department's Forms Request Line at 800-877-6881. Send the completed forms to the address, e-mail, or fax number provided on the form.

If you require additional information, contact the Taxation Division at the above address, telephone number, fax number or e-mail.

Taxation Division

## State of Missouri

## LIMITED EXEMPTION FROM MISSOURI SALES AND USE TAX ON PURCHASES AND SALES (Charitable)

Issued to: Missouri Tax I.D.: 13839641

INTERFAITH RESIDENCE DBA DOORWAYS 4385 MARYLAND AVE ST LOUIS MO 63108-2703

Your application for sales/use tax exempt status has been approved pursuant to Section 144.030.2(20), RSMo. This letter is issued as documentation of your organization's exempt status. Your organization must adhere to all requirements of your exempt status.

This is a continuing exemption subject to legislative changes and review by the Director of Revenue. Outlined below are specific requirements regarding this exemption. This summary is not intended as a complete restatement of the law. You should review the law to ensure your understanding and compliance.

- This exemption is not assignable or transferable. It is an exemption from sales and use taxes only and is not an exemption from real or personal property tax.
- Purchases by your organization are not subject to sales or use tax if conducted within your organization's exempt charitable, religious and educational functions and activities. When purchasing with this exemption, furnish all sellers or vendors a copy of this letter.
- Individuals making personal purchases may not use this exemption.
- A contractor may purchase and pay for construction materials exempt from sales tax when fulfilling a contract with your organization only if your organization issues a project exemption certificate and the contractor makes purchases in compliance with the provisions of Section 144.062: RSMo.
- Sales by your organization are not subject to sales or use tax if conducted within your organization's exempt charitable, religious and educational functions and activities.
- Sales not directly related to your exempt function that are made only to raise funds for your organization, are not exempt unless such sales are occasional or isolated.
- If your organization engages in a competitive commercial business that serves the general public, even if the profits are used for your exempt charitable, religious and educational functions, you must obtain a Missouri Retail Sales Tax License and collect and remit state and local sales tax.
- Any alteration to this exemption letter renders it invalid.

If you have any questions regarding the use of this letter, please contact the Taxation Division, P.O. Box 358, Jefferson City, Missouri 65105-0358, Email <u>salestaxexemptions@dor.mo.gov</u>, or call 573-751-2836.

Effective Date: 12/01/2014