

State of Missouri
LIMITED EXEMPTION
FROM MISSOURI SALES AND USE TAX ON PURCHASES AND SALES
(Civic)

Issued to:

Missouri Tax I.D.: 13464809

STATE HISTORICAL SOCIETY OF MISSOURI
1020 LOWRY ST
COLUMBIA MO 65201

Effective Date: 03/09/2011

Expiration Date: 03/09/2014

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. The organization above must adhere to the exempt status requirements.

As noted above, this is an expiring 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 civic or charitable 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.
- Agents or contractors may not claim or benefit from your organization's exempt status. Contractors paying for construction materials to fulfill a contract with your organization must pay sales tax on all such materials. Only purchases of construction materials that are directly billed to your organization may be purchased exempt from sales tax.
- Sales by your organization are not subject to sales or use tax if conducted within your organization's exempt civic or charitable functions and activities.
- Sales intended to raise funds, not related to the exempt function of your organization, may be exempt only if such sales are occasional or isolated sales.
- If your organization engages in a competitive commercial business that serves the general public, even if the profits are used for purposes of your exempt function, you must obtain a Missouri Retail Sales Tax License and collect and remit 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 salestaxexemptions@dor.mo.gov, or call 573-751-2836.

(DT6054)

Washington, DC 20224

Person to Contact:

State Historical Society
of Missouri
1020 Lowry Street
Columbia, Missouri 65201

Telephone Number: James Fillmore
(202) 566-3673

Refer Reply to:

OP: E: EO: R: 1

Date:

18 JAN 1984

Employer Identification Number: 43-6035196
Key District: Chicago
Accounting Period Ending: June 30
Form 990 Required: /X/ Yes / / No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of Code section 509(a), because you are an organization described in section 509(a)(1) and section 170(b)(1)(A)(vi).

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. Also, you should inform your key District Director of all changes in your name or address.

Generally, you are not required to pay social security (FICA) taxes unless you file a certificate electing coverage as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the certificate, you should contact your key District Director. However, beginning January 1, 1984, unless specifically excepted, you must pay FICA taxes for each employee who is paid \$100 or more in a calendar year. You are not required to pay tax under the Federal Unemployment Tax Act (FUTA).

However, if you are a wholly-owned instrumentality of a state or political subdivision of a state, and social security coverage is desired for your employees, the coverage may be obtained only by an agreement between the State and the Secretary of Health and Human Services entered into under section 218 of the Social Security Act, as amended. The waiver procedure described in the paragraph above is not applicable to wholly-owned instrumentalities of a state or a political subdivision of a state even though the particular instrumentality also qualifies for exemption from federal income tax under section 501(c)(3) of the Code.