

COMMONWEALTH OF KENTUCKY
FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
FRANKFORT
40620

June 24, 2010

LEXINGTON FAIRNESS
ATTN: JOEY MINIARD
333 WEST VINE STREET # 1210
LEXINGTON KY 40509

LOCATION ADDRESS:
333 WEST VINE STREET # 1210
LEXINGTON KY 40509-

PURCHASE EXEMPTION NUMBER: B25383

EFFECTIVE DATE: 06/24/2010

Dear Sir or Madam:

Based on the information submitted in your Application for Purchase Exemption -- Sales and Use Tax, you are hereby authorized to purchase tangible personal property or services, including utilities, without paying or reimbursing the vendor for the sales or use tax with respect to such purchases.

Your vendor is hereby authorized to sell tangible personal property or services, including accommodations and utilities, to you without receipt of sales or use tax, provided the vendor receives a copy of your purchase exemption certificate, Revenue Form 51A126, in good faith and retains the copy in the business's records. Every invoice should show that delivery was made to you and should bear the exemption permit number shown above. The vendor may deduct receipts from these sales on Line 4 of his/her return.

If any of the property purchased is not used within the exempt function of your charitable, educational, or religious institution, you will immediately report and pay the required tax measured by the purchase price of the property (you must contact the Department of Revenue immediately if such a situation arises). Any official or employee of the institution who uses official position to make tax-free purchases for personal use, or that of any other person, will be subject to the penalties provided in KRS 139.990 and other applicable laws.

This exemption authorization applies only to purchases made by your organization. If you are a nonprofit charitable, educational, or religious institution making retail sales of tangible personal property, a sales and use tax permit must be obtained for reporting and remitting the tax on such sales. For further information refer to the enclosed fact sheet. In addition, 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.

In the event there is a change in your name, address, or operations from the information submitted in your application, you must notify the Department of Revenue in writing of the change immediately.

If you require additional 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

Enclosure

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revenue.ky.gov

SALES AND USE TAX DIVISION

CONFIDENTIALITY NOTICE: The information contained in this facsimile message, and in any accompanying documents, constitutes confidential information, which belongs to the Kentucky Department of Revenue. This information is intended only for use of the individual or entity named below. If you are not the intended recipient of this information, you are hereby notified that any disclosure, copying, distribution, or the taking of any action in reliance on this information is strictly prohibited (KRS 131.190.) If you have received this facsimile message in error, please immediately notify the Department of Revenue by telephone at (502) 564-5170 to arrange for its return. THANK YOU!

FAX TRANSMITTAL FORM

TO: *Grey Minior*

FROM:

DATE:

FORWARDING FAX NUMBER:

SENDING FAX NUMBER: (502) 564-2041

WE ARE SENDING PAGE(S), INCLUDING THIS COVERSHEET IN RESPONSE TO YOUR REQUEST. WE WILL ASSUME THAT THE INFORMATION WAS RECEIVED SATISFACTORILY UNLESS WE HEAR FROM YOU.

IF YOU HAVE ANY QUESTION, NEED ADDITIONAL INFORMATION, OR A RESEND, PLEASE CALL (502) 564-5170.

Please note underlined statement in the letter of exemption

