

May 31, 2019

ERIE TO PITTSBURGH TRAIL ALLIANCE INC  
127 ELM STREET  
FRANKLIN, PA 16301

**Exemption Number: 75622469**

Dear Exemption Applicant:

The Department has approved your organization's application as an Institution of Purely Public Charity. This approval is effective from **March 10, 2019**, which is the date the Department received a completed application. The Sales Tax Exemption is limited to purchases made on behalf of the institution's charitable purpose.

The exemption given to your institution is limited and does not apply to:

- (a) The purchase of materials, supplies or equipment used in the construction, reconstruction, renovation, remodeling or repair of a real estate structure and equipment used in the maintenance of a real estate structure, except materials, supplies and equipment that qualify as "building machinery and equipment" pursuant to Act 45 of 1998;
- (b) The purchase by a member, officer or leader of the institution;
- (c) Charges subject to the hotel or motel occupancy tax;
- (d) Purchases by the institution acting as a collection agent for its membership;
- (e) Purchase for property, real or personal, that is not used in furtherance of the charitable purpose.

To qualify for exemption, the purchase must be made in the name of the institution and with money from its funds. At the time of making tax-free purchases, the institution must issue an exemption certificate to the seller in lieu of the payment of tax. A Blanket Exemption Certificate, which is enclosed, once issued to the supplier may be used for all future exempt purchases. The certificate must contain the Exemption Number appearing above. You may reproduce additional copies as the bureau does not supply exemption certificate forms in bulk. If you have any questions, please contact the bureau.

If the institution makes taxable sales, although for fund raising purposes, it must register with the bureau for the collection of tax.

**If, at any time, the Internal Revenue Service revokes the exempt status of the institution or the institution is unsuccessful in an exemption challenge by local government or before an arbitration panel, the bureau must be contacted within ten days.**

Sincerely,  
Nadine Davis  
Tax Specialty  
Tax Registration Office