



OCDEN UT 84201-0046

In reply refer to: 0424059717
May 02, 2003 ITR 8580
22-3294818 200212 10 000
03280

SOCIETY FOR THE EDUCATION OF
% LORRAINE BRADLEY
PO BOX 891
MATAWAN NJ 07747 0891917

Taxpayer Identification Number: 22-3294818
Tax Period(s): Dec. 31, 2002
Form: 940

Dear Taxpayer:

Thank you for the inquiry dated Apr. 23, 2003.

You are not required to file Form 940 because you have been determined to be an exempt organization under section 501(c)(3) of the Internal Revenue Code; therefore, you are exempt from paying Federal unemployment tax. Please destroy any Form 940 returns you may have received. Do not make tax deposits for Federal unemployment tax.

We will send you a refund for your payments for the current year. You may request refunds for payments made in previous years by filing a Form 843 claim. You must file a claim for refund within three years from the return due date, or within two years from the date you paid the tax, whichever is later.

Even though you are not liable for the Federal tax, you could be liable for the state tax. States establish and operate their own systems. Therefore, you should contact your state to find out whether you are required to make contributions under the state unemployment compensation law.

If you need more information about unemployment tax, please see the enclosed Circular E.

If you have any questions, please call Customer Service at 1-877-829-5500 between the hours of 8:00 AM and 6:30 PM ET. If the number is outside your local calling area, there will be a long-distance charge to you.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Keep a copy of this letter for your records.



State of New Jersey
 DEPARTMENT OF THE TREASURY
 DIVISION OF REVENUE
 PO Box 628
 Trenton NJ 08625-0628

Christine Todd Whitman
 Governor

Roland M. Mac...
 State Treasurer

In reply to:
 Client Registration Bureau
 PO Box 252
 Trenton, NJ 08646-0252
 609-984-6150

SOCIETY FOR THE EDUCATION OF AMERIC
 P O BOX 891
 MATAWAN NJ 07747-0891

RE: 223-294-819/000

Dear Sir/Madam:

Congratulations! Your application for exemption from New Jersey sales and use tax has been approved. An Exempt Organization Certificate (Form ST-5) is enclosed. Please retain this unsigned original as part of your permanent records and make as many copies as needed to give to vendors for proof of exempt purchases.

The ST-5 exemption certificate grants your organization exemption from New Jersey sales and use tax on the organization's purchases of goods, meals, services, room occupancy, admissions that are directly related to the purposes of the organization, except purchase of energy and utility services. Also, your organization is exempt from collecting sales tax on occasional fundraising sales (except sales of motor vehicles) and on sales of donated goods made from a store in which at least 75% of the merchandise is donated and 75% of workers are volunteers.

Please note that this exemption does not apply to regular (on-going) sales of taxable goods, meals, beverages and services. If your organization operates a catering business, restaurant, bar or similar business, or is a store or mail-order business, you must collect sales tax on taxable goods such as prepared foods, beverages, alcoholic and soft drinks, cigarettes and cigars.

If the name, address, purpose or operations of your organization change, you must notify the Client Registration Bureau in writing at P.O. Box 252, Trenton, NJ 08646-0252.

For more information on your exempt organization status, please call the Regulatory Services Branch of the Division of Taxation at (609) 292-5994.

Sincerely,

Robert J. Benco Jr., CPA
 Chief, Client Registration Bureau

RJB:td
 Enclosures

Please visit the Division of Revenue website at: <http://www.state.nj.us/treasury/revenue>

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