



COMPTROLLER
of MARYLAND
Serving the People

William Donald Schaefer
Comptroller

James M. Arnie
Director
Revenue Administration Division

September 11, 2002

Mr. Marc Feuerberg
Treasurer
Howard Astronomical League
of Central Maryland, Inc.
P.O. Box 641
Columbia, MD 21045

Re: Maryland Tax Exemption

Dear Mr. Feuerberg:

This will acknowledge receipt of a copy of your Federal Determination Letter of exempt status under Section 501(c)(3) of the Internal Revenue Code. The federal determination of exempt status also qualifies your corporation or organization for exempt status under the Maryland income tax law.

**HOWARD ASTRONOMICAL LEAGUE
OF CENTRAL MARYLAND, INC.**

is, therefore, exempt for Maryland income tax purposes, except with regard to any unrelated business taxable income.

Unless the corporation or organization has unrelated business taxable income, the return required under Section 10-810 and 811 of the Tax-General Article of the Annotated Code of Maryland need not be filed so long as the corporation or organization remains exempt under Section 501(c)(3) of the Internal Revenue Code. The organization should, however, comply with the law relating to withholding tax from employees.

Very truly yours,

James W. Dawson, Jr.
Assistant Director - Legal

JWD:adb\PI:E020658

Direct Number: (410) 260-7645

Revenue Administration Center • 110 Carroll Street, Annapolis, Maryland 21411-0001 • 410-260-7445 • 1-800-638-2937 (MD)

Fax: 410-974-3456 • MRS 711 (MD) or 1-800-735-2258 • TDD 410-260-7157

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**Notice to exempt organizations holding
previously-issued exemption certificates**

The Maryland Revenue Administration Division is re-issuing sales tax exemption certificates to all organizations that continue to qualify. Your organization's new certificate is attached and is valid effective immediately. Previously issued exemption certificates become invalid on October 1, 2002. Vendors are required to charge tax on sales made on or after October 1, 2002, to any organization which does not present a new certificate at the time of sale.

If your organization deals regularly with certain vendors, we suggest that you contact them before October 1, 2002, so they can verify that your organization has been issued a new certificate.

The re-issuance of these certificates does not change current procedures for claiming resale exclusions by exempt organizations engaged in purchasing tangible personal property for sale. The sales and use tax registration numbers of licensed vendors have not been changed and the validity of blanket resale certificates bearing these numbers is unaffected.

Additional copies of the exemption certificate may be obtained by organizations with more than one location or chapter by contacting the Legal Section by mail at Revenue Administration Center, Annapolis, Maryland 21411-0001.

Comptroller of Maryland
Revenue Administration Division
301 W. Preston Street
Baltimore, Maryland 21201-2383

The attached card is your organization's new exemption certificate which is valid upon receipt and effective until the expiration date designated on its face. Please read the enclosed Tax Tip and the instructions on the back of the card for the proper use of the exemption certificate. If you have any questions regarding the use of this card, please call the Taxpayer Service Section at (410) 767-1300 in Baltimore, toll free 1-800-492-1751 from elsewhere in Maryland, or e-mail at taxhelp@comp.state.md.us.

**Comptroller of Maryland
Sales and Use Tax Exemption Certificate**

Account Number
31201113

Expiration Date
09/30/2007

Name
**HOWARD ATRONOMICAL LEAGUE OF
CENTRAL MD INC**
[REDACTED]

PLEASE LAMINATE THIS CARD TO EXTEND ITS LIFE

This exemption certificate authorizes the organization listed on the face of this card to purchase tax-free tangible personal property and services which will be used in carrying out its work. This certificate is not transferable and may not be used to make exempt purchases of items used primarily to conduct an unrelated trade or business or items for the personal use of officials, members or employees of the organization. Misuse of this certificate shall be cause for revocation and possible legal action.

Notice to vendors: The name and certificate number of the organization must be entered on your record of each sale. If you have any questions regarding the use of this certificate, please contact the Taxpayer Service Section at (410) 767-1300 in Baltimore, or toll-free 1-800-492-1751 from elsewhere in Maryland, or write to the Revenue Administration Division, 301 W. Preston Street, Baltimore, Maryland 21201-2383.

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