

Internal Revenue Service

Date: September 8, 2004

Red Bank Rotary Foundation, Inc.
P. O. Box 8444
Red Bank, NJ 07701-8444

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Lois Parrott 31-07342
Customer Service Specialist
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
21-6018617

Dear Sir or Madam:

This is in response to your request of September 8, 2004, regarding your organization's tax-exempt status.

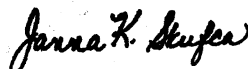
In March 1957 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services

Invoices and receipts must show exempt organization as purchaser.

State of New Jersey
DIVISION OF TAXATION
SALES AND USE TAX

Read instructions on bottom of form

* EXEMPT ORGANIZATION CERTIFICATE *
FORM ST-5

ISSUED BY: RED BANK ROTARY FOUNDATION, INC.
P O BOX 8444
RED BANK NJ 07701

EXEMPT ORGANIZATION NUMBER 216-018-617/000
Effective Date: 08/08/73
Date Issued: 10/13/05

Transaction Date: _____

TO _____
(Name of Vendor)

The undersigned certifies that the Division of Taxation has determined this organization is exempt from New Jersey Sales and Use Tax for this transaction; and this purchase is directly related to the purposes for which this organization was formed and is being purchased with the organization's funds.

Description of purchase:

Robert K. Thompson
DIRECTOR
DIVISION OF TAXATION

(Signature of Officer or Trustee of the organization)

Name and Title of Officer (Please Print)

INSTRUCTIONS FOR EXEMPT ORGANIZATION: Form ST-5 is valid for exemption from sales and use tax on all purchases (except energy and utility service), if the purchase is directly related to the organization's purposes and made with organization (not personal) funds. Retain the original ST-5 (unsigned) in files, make copies and complete and sign them for vendors. Notify the Division of changes in organization name, address or exempt status.

INSTRUCTIONS FOR VENDORS (AND EXEMPT ORGANIZATIONS): In general, a seller or lessor who accepts an exemption certificate in "good faith" is relieved of liability for collection or payment of tax upon transactions covered by the certificate. "Good faith" requirements include:

- (a) The certificate must be an official certificate having the signature of a Director of the Division of Taxation (or a photocopy of the certificate) and must have the organization's name, address and exempt organization number pre-printed by the Division on the upper portion of the certificate, with no apparent alterations.
- (b) The certificate must be properly completed, dated, and signed by an officer of the organization.
- (c) The vendor has no reason to believe that the purchase is a type not ordinarily used by the organization for its purposes.

Sales transactions not supported by proper exemption certificates shall be deemed to be taxable. The vendor has the burden of proving that tax was not required. Bills or receipts must show the exempt organization as the purchaser. Payment must be from the funds of the exempt organization. Certificates must be retained by the vendor for a period of not less than four years from the date of the last sale covered by the certificate. Subordinate or affiliated organizations may not use the exemption number assigned to the parent organization.

Additional Purchases - This certificate covers additional similar purchases by the same organization. Each sales slip or invoice must show the organization's name and exempt organization number.

ST-5A PERMIT - This Exempt Organization Certificate (ST-5) also serves as an Exempt Organization Permit (ST5A) for the organization to which the certificate is issued.



RICHARD J. CODEY
ACTING GOVERNOR

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF REVENUE

JOHN E. McCORMAC, CPA
STATE TREASURER

PO Box 628
Trenton NJ 08625-0628

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

RED BANK ROTARY FOUNDATION, INC.
P O BOX 8444
RED BANK NJ 07701

RE: ~~216-018-617/000~~

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 occupancies and admissions that are directly related to the purposes of the organization, except purchases 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 the 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,

Darryl J. Ceremsak
Chief, Client Registration Bureau

RJB:td
Enclosures

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

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
SALES TAX COLLECTION SCHEDULE
RATE 6% EFFECTIVE JULY 1, 1992

Amount of Sale	Tax to be Collected	Amount of Sale	Tax to be Collected
\$0.01 to \$0.10 ..	None	\$6.11 to \$6.22 ..	\$0.37
0.11 to 0.22 ..	\$0.01	6.23 to 6.38 ..	.38
0.23 to 0.38 ..	.02	6.39 to 6.56 ..	.39
0.39 to 0.56 ..	.03	6.57 to 6.72 ..	.40
0.57 to 0.72 ..	.04	6.73 to 6.88 ..	.41
0.73 to 0.88 ..	.05	6.89 to 7.10 ..	.42
0.89 to 1.10 ..	.06	7.11 to 7.22 ..	.43
1.11 to 1.22 ..	.07	7.23 to 7.38 ..	.44
1.23 to 1.38 ..	.08	7.39 to 7.56 ..	.45
1.39 to 1.56 ..	.09	7.57 to 7.72 ..	.46
1.57 to 1.72 ..	.10	7.73 to 7.88 ..	.47
1.73 to 1.88 ..	.11	7.89 to 8.10 ..	.48
1.89 to 2.10 ..	.12	8.11 to 8.22 ..	.49
2.11 to 2.22 ..	.13	8.23 to 8.38 ..	.50
2.23 to 2.38 ..	.14	8.39 to 8.56 ..	.51
2.39 to 2.56 ..	.15	8.57 to 8.72 ..	.52
2.57 to 2.72 ..	.16	8.73 to 8.88 ..	.53
2.73 to 2.88 ..	.17	8.89 to 9.10 ..	.54
2.89 to 3.10 ..	.18	9.11 to 9.22 ..	.55
3.11 to 3.22 ..	.19	9.23 to 9.38 ..	.56
3.23 to 3.38 ..	.20	9.39 to 9.56 ..	.57
3.39 to 3.56 ..	.21	9.57 to 9.72 ..	.58
3.57 to 3.72 ..	.22	9.73 to 9.88 ..	.59
3.73 to 3.88 ..	.23	9.89 to 10.10 ..	.60*
3.89 to 4.10 ..	.24	Over \$1060*
4.11 to 4.22 ..	.25	Over \$20	1.20*
4.23 to 4.38 ..	.26	Over \$30	1.80*
4.39 to 4.56 ..	.27	Over \$40	2.40*
4.57 to 4.72 ..	.28	Over \$50	3.00*
4.73 to 4.88 ..	.29	Over \$60	3.60*
4.89 to 5.10 ..	.30	Over \$70	4.20*
5.11 to 5.22 ..	.31	Over \$80	4.80*
5.23 to 5.38 ..	.32	Over \$90	5.40*
5.39 to 5.56 ..	.33	Over \$100	6.00*
5.57 to 5.72 ..	.34	Over \$200	12.00*
5.73 to 5.88 ..	.35	Over \$300	18.00*
5.89 to 6.10 ..	.36	Over \$400	24.00*

* On amounts above \$10.00, the tax shall be \$0.06 on each full dollar of the amount of sale, plus the tax on each part of a dollar in excess of a full dollar in accordance with the above formula.
ST-75 (11-97)

NOTICE: The enclosed N.J. State Sales Tax Certificate of Authority (CA-1) is a permit to:

- Collect N.J. State Sales Tax
- Issue N.J. Resale Certificates (ST-3)
- Issue N.J. Exempt Use Certificates (ST-4)

You must have a valid N.J. Sales Tax Certificate to collect Sales Tax or issue certificates. If you are not subject to collect N.J. Sales Tax but need to issue Resale or Exempt Use Certificates, you can request to be placed on a "Non-reporting Basis". Call or write the Division to obtain the proper forms (ST-6205) at: State of New Jersey Division of Taxation P O Box 252 Trenton, N.J. 08646-0252 (609) 292-1730. This Certificate of Authority (CA-1) must be displayed at your place of business.

STATE OF NEW JERSEY
Certificate of Authority

DIVISION OF TAXATION
TRENTON, N J 08695

The person, partnership or corporation named below is hereby authorized to collect:
NEW JERSEY SALES & USE TAX

pursuant to N.J.S.A. 54:32B-1 ET SEQ.

This authorization is good ONLY for the named person at the location specified herein. This authorization is null and void if any change of ownership or address is effected.

Robert K. Thompson
Director, Division of Taxation

**RED BANK ROTARY FOUNDATION, IN
ROTARY
P O BOX 8444
RED BANK NJ 07701**

Tax Registration No.: **216-018-617/000**
Tax Effective Date: **08-08-73**
Document Locator No.: **A0000312794**
Date Issued: **10-13-05**

This Certificate is NOT assignable or transferable. It must be conspicuously displayed at above address.