

Address any reply to: 1400 Cadillac Tower
Detroit, Michigan 48226

Department of the Treasury

District Director

Internal Revenue Service

Date:

MAR 27 1972

In reply refer to:

L-297 Code 420



Avon Players, Inc.
P. O. Box 332
Rochester, Michigan 48063

Gentlemen:

The determination you agreed to in district conference is shown in the paragraph checked below:

- Your application for exemption under section _____ of the Internal Revenue Code has been approved.
- The proposed revocation letter, dated November 30, 1971, has not been sustained. It has been determined that your organization is exempt under section 501(c)(3) of the Internal Revenue Code.
- Your application for exemption under section _____ of the Internal Revenue Code has been denied.
- It has been recommended that the exempt status of your organization under section _____ of the Internal Revenue Code be revoked.

We will send you a letter detailing the action indicated by the box checked above as soon as we have processed your file.

Sincerely yours,

Thomas A. Cardoza

Thomas A. Cardoza
District Director

Michigan Sales and Use Tax Certificate of Exemption

TO BE RETAINED IN THE SELLER'S RECORDS - DO NOT SEND TO TREASURY.

This certificate is invalid unless all four sections are completed by the purchaser.

SECTION 1: CHECK ONE OF THE FOLLOWING

One time purchase

Blanket certificate (Note: A blanket certificate is valid for four years from the date of signature unless an earlier expiration date is listed below)
Expiration date, if less than four years: _____

The purchaser hereby claims exemption on the purchase of tangible personal property and selected services made under this certificate from _____ and certifies

(Vendor's Name)

that this claim is based upon the purchaser's proposed use of the items or services, or the status of the purchaser.

SECTION 2: ITEMS COVERED BY THIS CERTIFICATE

All items purchased

Limited to the following items: _____

SECTION 3: BASIS FOR EXEMPTION CLAIM

For Resale at Retail - Sales Tax Registration Number: _____

For Resale at Wholesale - No Tax Number Required

For Lease - Use Tax Registration Number: _____

Agricultural Production _____% - No Tax Number Required (Describe): _____

Industrial Processing _____% - No Tax Number Required

Government Entity, Nonprofit School, Nonprofit Hospital, and Church (Circle type of organization.)

Nonprofit Internal Revenue Code Section 501(c)(3) and 501(c)(4) Exempt Organizations (Attach copy of IRS letter ruling).
Federal Tax ID: 38-6089243

Nonprofit Organizations with an Exempt letter from the State of Michigan (Attach a copy of State's letter)

Multiple Points of Use (claim ONLY for electronically delivered software - purchaser assumes tax payment obligation)

Direct Mail (delivered to multiple taxing jurisdictions - purchaser assumes tax payment obligation)

Other (explain): _____

SECTION 4: CERTIFICATION

I declare, under penalty of perjury, that the information on this certificate is true, that I have consulted the statutes, administrative rules and other sources of law applicable to my exemption, and that I have exercised reasonable care in assuring that my claim of exemption is valid under Michigan law. In the event this claim is disallowed, I accept full responsibility for the payment of tax, penalty and any accrued interest, including, if necessary, reimbursement to the vendor for tax and accrued interest.

Avon Players

Purchaser

1185 Washington

Street Address

(248) 608-9077

Rochester,

MI

48306

Area Code / Telephone No.

City

State

Zip Code

Signature and Title

Date Signed

Name (Print or Type)

1491M-February 1949



U. S. TREASURY DEPARTMENT
WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:P:ER

EKR

AUG 25 1950

Avon Players
c/o Oscar J. Sorenson, Jr.,
Treasurer
321 Main Street
Rochester, Michigan

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly, you will not be required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ so long as you meet the conditions prescribed above for retention of an exempt status for income tax purposes.

You will be required, however, to file annually, beginning with your current accounting period, an information return on Form 990 with the collector of internal revenue for your district so long as this exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the 15th day of the fifth month following the close of your annual accounting period.

Avon Players

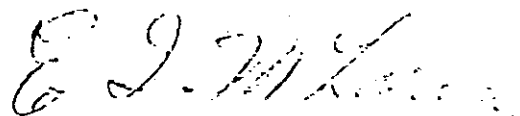
Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code, as amended, and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for your use are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Very truly yours,



Deputy Commissioner.