

Massachusetts
Department
Of
Revenue



200 Arlington Street PO Box 7010 Chelsea, MA 02150-7010



ALAN LeBOVIDGE, COMMISSIONER
LAURIE MCGRATH, ACTING DEPUTY COMMISSIONER

BROWN UNIVERSITY
164 ANGELL ST BOX J
PROVIDENCE, RI 02912

870

Notice 30048
Exemption
Number 050 258 809
Date 12/09/03
Bureau TSD MGT SERV
Phone (617) 887-6367

Dear Taxpayer,

A review of our records indicates that the Massachusetts sales/use tax exemption for **BROWN UNIVERSITY**, a tax-exempt 501(c) (3) organization, will expire on **01/04/04**.

The Department of Revenue is issuing this notice in lieu of a new Form St-2, "Certificate of Exemption". The notice verifies that the Massachusetts Department of Revenue has renewed the sales/use tax exemption for **BROWN UNIVERSITY** subject to the conditions stated in Massachusetts General Laws, Chapter 64H, sections 6(d) or (e), as applicable.

*The organization remains responsible for maintaining its exempt status and for reporting any loss or change of its status to the Department of Revenue. Absent the Department of Revenue's receipt of information from the taxpayer by the expiration date of the current certificate that the entity no longer holds exempt status under the above provisions, the taxpayer's certificate is renewed. **This renewal will expire on 01/04/09.***

The taxpayer's existing Form ST-2, in combination with this renewal notice may be presented as evidence of the entity's continuing exempt status. Provided that this requirement is met, all purchases of tangible personal property by the taxpayer are exempt from sales/use taxation under Chapter 64H or I respectively, to the extent that such property is used in the conduct of the purchaser's business.

Any abuse or misuse of this notice by any tax-exempt organization or any unauthorized use by any individual constitutes a serious violation and will lead to revocation. **Willful misuse of this notice is subject to criminal sanctions of up to one year in prison and \$10,000 in fines (\$50,000 for corporations).**

This notice may be reproduced.

Sincerely,

Alan LeBovidge
Commissioner of Revenue