

Internal Revenue Service

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

Date: September 25, 2003

South Carolina Congress of Parents and
Teachers
% President
1826 Henderson ST
Columbia, SC 29201-2619

Person to Contact:

Ms. Dalton 31-07967

Customer Service Representative

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:

57-0403384

Group Exemption Number:

8506

Dear Madam:

This is in response to your request of September 25, 2003 regarding a copy of your organization's group exemption letter.

In May 1979 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.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the Code. Additionally, we have classified the subordinates your organization operates, supervises, or controls, and which are covered by written notification to us, as organizations that are not private foundations because they are organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

Donors may deduct contributions to your organization's subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to the subordinates or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Your organization and its subordinates are required to file Form 990, *Return of Organization Exempt from Income Tax*, only if the gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

Your organization and its subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. If subject to this tax, the organization must file an income tax return on Form 990-T, *Exempt Organization Business Income Tax Return*. In this letter, we are not determining whether any of your organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

EXEMPTION CERTIFICATE

*** CERTIFICATE VALID ONLY IF ALL APPLY ***

- 1) PURCHASES WILL BE RESOLD
- 2) PROCEEDS ARE USED FOR AN EXEMPT PURPOSE
- 3) NO PROFIT WILL INURE TO ANY INDIVIDUAL

S C CONGRESS OF PARENTS AND TEACHER
1826 HENDERSON ST
COLUMBIA, SC 29201 2619

CERTIFICATE ISSUED TO:

S C CONGRESS OF PARENTS AND TEACHER
1826 HENDERSON ST
COLUMBIA, SC 29201 2619
REISSUE CERTIFICATE

CERTIFICATE NUMBER 1437494-000
DATE ISSUED: 12/11/97
EXEMPTIONS: 48

ST-9 (Rev. 1/97) 5011

**NOT VALID WHEN EXTENDED
TO CONSTRUCTION
CONTRACTORS, THEIR
SUB-CONTRACTORS, OR
THEIR MATERIAL SUPPLY
MEN.**

This certificate is issued in accordance with Section 12-36-2120 of Article 21, Section 12-36-120 of Article 1, Section 12-36-2510 of Article 25 of Chapter 36 of Title 12, or Section 58-25-80 of Title 58 of the Code of Laws of South Carolina 1976, as amended.

NOTICE:

The numbers in parentheses, which are a part of your certificate number, have reference to the specific type(s) of exemptions granted by this certificate. **Should this property be diverted to a taxable use, liability for payment of the tax thereon rests with your company. In the event the nature of your operations changes, you should notify the Department of Revenue immediately as this could affect the validity of this certificate.**

SCHEDULE OF EXEMPTIONS UNDER SECTION 12-36-2120 of Article 21

- (7) Coal, or coke or other fuel sold to manufacturers electric power companies and transportation companies for:
 - (a) Use or consumption in the production of by-products;
 - (b) The generation of heat or power used in manufacturing tangible personal property for sale. For purposes of this item 'manufacturer' or 'manufacturing' includes the activities of a processor;
 - (c) The generation of electric power or energy for use in manufacturing tangible personal property for sale; or
 - (d) The generation of motive power for transportation. For purposes of this item 'manufacturers' and 'manufacturing' includes the activities of mining and quarrying
- (9) Supplies and machinery used by laundries, cleaning, dyeing, pressing or garment or other textile rental establishments in the direct performance of their primary function but not sales of supplies and machinery used by coin-operated laundromats;
- (11) Wrapping paper, wrapping twine, paper bags and containers, used incident to the sale and delivery of tangible personal property;
- (12) Electricity used by cotton gins, manufacturers, miners, or quarriers to manufacture, mine, or quarry tangible personal property for sale. For purposes of this item, 'manufacturer' or 'manufacturing' includes the activities of processors.
- (13) Machines used in manufacturing, processing, compounding, mining, or quarrying tangible personal property for sale. 'Machines' include the parts of machines, attachments and replacements used, or manufactured for use, on or in the operation of the machines and which are necessary to the operation of the machines and are customarily so used. This exemption does not include automobiles or trucks
- (26) All supplies, technical equipment, machinery and electricity sold to radio and television stations, and cable television systems, for use in producing, broadcasting, or distribution of programs;
- (35) Fuels used in commercial fishing vessels.
- (41) Petroleum asphalt products, commonly used in paving, purchased in this State which are transported and consumed out of this State;
- (43) All supplies, technical equipment, machinery, and electricity sold to motion picture companies for use in filming or producing motion pictures. For the purposes of this item, 'motion picture' means any audiovisual work with a series of related images either on film, tape, or other embodiment, where the images shown in succession impart an impression of motion together with accompanying sound, if any, which is produced, adapted, or altered for exploitation as entertainment, advertising, promotional, industrial, or educational media; and a 'motion picture company' means a company generally engaged in the business of filming or producing motion pictures;
- (45) Meals or food stuffs provided to elderly or disabled persons at home by nonprofit organizations that receive only charitable contributions in addition to sale proceeds from the meals. Food stuffs, either prepared or packaged for the homeless or needy that are sold to nonprofit organizations, or food stuffs that are subsequently sold or donated by a nonprofit organization to another nonprofit organization. This subitem is only applicable to food stuffs which are eligible for purchase under the USDA food stamp program.
- (48) Items sold by organizations exempt under Section 12-37-220 A(3) and (4) and B(5), (6), (7) (8), (12), (16), (19), (22), and (24), if the net proceeds are used exclusively for exempt purposes and no benefit inures to any individual. An organization whose sales are exempted by this item is also exempt from the retail license tax provided in Article 5 of this chapter.
- (53) Parts and supplies used by persons engaged in the business of repairing or reconditioning aircraft owned by or leased to the federal government or commercial air carriers.

EXCLUSIONS UNDER SECTION 12-36-120 of Article 1

- (17) Tangible personal property used by manufacturer or compounder as an ingredient or component part of the tangible personal property or products manufactured or compounded for sale;
- (18) Tangible personal property to licensed retail merchants, jobbers, dealers, or wholesalers for resale, and do not include sales to users or consumers;

DIRECT PAY PERMIT UNDER SECTION 12-36-2510 of Article 25

- (19) Notwithstanding other provisions of this chapter, when, in the opinion of the department, the nature of a taxpayer's business renders it impracticable for the taxpayer to account for the sales or use taxes, as imposed by this chapter, at the time of purchase, the department may issue its certificate to the taxpayer authorizing the purchase at wholesale and the taxpayer is liable for the taxes imposed by this chapter with respect to the gross proceeds of sale, or sales price of the property withdrawn, used or consumed by the taxpayer within this State.

CERTIFICATE UNDER SECTION 58-25-80

- (50) Exempt from any state or local ad valorem, income, sales, fuel, excise, or other use taxes or other taxes from which municipalities and counties are exempt

CERTIFICATE UNDER SECTION 44-96-160 (V) (I)

- (96) A motor carrier which purchases lubricating oils not for resale used in its fleet is exempt from the solid waste fee