



UNIVERSITY HEALTH ASSOCIATES
PO BOX 8034
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Date Issued 08/22/2024

Letter ID L0027294111

Case Number 0-008-164-501

Sales Tax Exemption Decision Notice

Why you are receiving this notice

If you have any questions regarding this notice, please contact the department using the information provided.

Bureau of Registration and Taxpayer
Management, Specialty Tax Section

ra-btftsalestaxexemption@pa.gov

Your request to the Pennsylvania Department of Revenue for a Sales Tax exemption has been approved.

Your exemption number is 75622953 and the expires on 31-Jul-2029.

The Department has approved your organization's application as an Institution of Purely Public Charity. The Sales Tax Exemption is limited to purchases made on behalf of the institution's charitable purpose.

The exemption does not apply to the following transactions:

- a. The purchase of materials, supplies or equipment used in the construction, reconstruction, renovation, remodeling or repair of real estate except when the item qualifies as "building machinery and equipment" pursuant to Act 45 of 1998 or the items are materials and supplies used in the routine maintenance of real estate. Equipment used in the maintenance of real estate is subject to tax.
- b. A purchase by a member, officer, or leader of the institution.
- c. Charges subject to the hotel or motel occupancy tax.
- d. Purchases by the institution acting as a collection agent for its membership.
- e. Purchase for property, real or personal, that is not used in furtherance of the charitable purpose.

What you need to do

To qualify for exemption, purchases must be made in the name of the institution and with money from its funds. At the time of making tax-free purchases, the institution must issue an Exemption Certificate (REV-1220) to the seller in lieu of the payment of tax. The REV-1220 Exemption Certificate can be found at www.revenue.pa.gov. The certificate must contain the Exemption

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Number appearing above. If you have any questions, please contact the bureau.

If the institution makes taxable sales, although for fund raising purposes, it must register with the bureau for the collection of tax. If the Internal Revenue Service revokes the exempt status of the institution or the institution is unsuccessful in an exemption challenge by local government or before an arbitration panel, the bureau must be contacted within 10 days.