

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer
Office of Tax and Revenue



JAN 28 2004

Reply to:
Exempt Organizations

Effective Date: AUG 19 2003

E-03-8253
HUNGARIAN AMERICA FOUNDATION INC

2001 MASSACHUSETTS AVE. NW
WASHINGTON, DC 20036

Dear Sir or Madame:

Based on information supplied, and assuming your operations will be as indicated in your income and franchise tax and personal property tax exemption application, we have determined that you are exempt from the District of Columbia Income and Franchise Tax as an organization described in Section 47-1802.1(3) of the District of Columbia Code. In addition, we have determined that you are exempt from the District of Columbia Personal Property Tax as an organization described in Section 47-1508(a)(1), of the District of Columbia Code.

Contributions made to you are deductible by donors.

If your purposes, character, or method of operation change, please report the changes to us for consideration of their effect, if any, upon your exempt status. You should also report any change in your name including the amendment to your organizational document and address.

You are not required to file District of Columbia income or franchise tax returns unless your organization has unrelated business income from engaging in a trade or business in the District or from District sources and such income is subject to tax under Section 511 of the Internal Revenue Code and/or you are subject to tax under Section 527 of the Internal Revenue Code. Personal property used in the generation of unrelated business income is subject to tax under Section 47-1508(a)(1)(B) of the District of Columbia Code.

You will be required to submit each year on or before the fifteenth day of the fifth month following the close of your accounting period a copy of Form 990 or 990PF filed with the Internal Revenue Service.

In addition, you are required to submit promptly a copy of any correspondence which is received from the Internal Revenue Service which changes your exempt status for Federal income tax purposes.

Sincerely yours,

Handwritten signature in cursive script.

Supervisory Tax Auditor
Review and Conference Section

DATE OF NOTICE: JAN 28 2004

DEAR SIR OR MADAME:

YOUR SALES AND USE TAX EXEMPTION HAS BEEN APPROVED. OUR BUSINESS TAX REGISTRATION UNIT WILL ISSUE YOUR CERTIFICATE OF EXEMPTION. YOU SHOULD RECEIVE YOUR CERTIFICATE OF EXEMPTION APPROXIMATELY TWO (2) TO THREE (3) WEEKS AFTER THE DATE OF THIS NOTICE.

YOUR EXEMPTION FROM D.C. SALES AND USE TAX IS EFFECTIVE ON THE DATE OF ISSUANCE.

FOR ADDITIONAL INFORMATION YOU MAY CALL EXEMPT ORGANIZATIONS AT (202) 442-6585 OR (202) 442-6586.

THANK YOU

YOUR EXEMPTION FROM *DC SALES AND USE TAX* IS EFFECTIVE ON THE DATE OF ISSUANCE. IN ACCORDANCE WITH *DC CODE 47-2005* AND *TITLE 9 DCMR 445*, SALES TO ORGANIZATIONS RECOGNIZED AS TAX EXEMPT BY THE DISTRICT OF COLUMBIA FOR DC SALES AND USE TAX PURPOSES, ARE ALLOWED TO USE COMPANY CHECKS OR CREDIT CARDS TO PAY FOR SERVICES. THE CREDIT CARD MUST BE BILLED DIRECTLY TO THE TAX-EXEMPT ENTITY.

A COPY OF THE EXEMPT ORGANIZATION'S CERTIFICATE OF EXEMPTION MUST ACCOMPANY THE PRESENTATION OF THE CREDIT CARD OR COMPANY CHECK AND THE NAMES AND ADDRESSES (COMPANY CHECK) ON EACH ITEM MUST MATCH.

PURCHASES MADE AND PAID TO A VENDOR BY EMPLOYEES USING CASH, PERSONAL CHECK OR PERSONAL CREDIT CARDS ARE CONSIDERED TAXABLE TRANSACTIONS BETWEEN THE EMPLOYEE AND THE VENDOR AND ARE SUBJECT TO DC SALES TAX.

FOR ADDITIONAL INFORMATION, YOU MAY CALL EXEMPT ORGANIZATIONS AT (202) 442-6585 OR (202) 442-6586. THANK YOU