

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
1100 COMMERCE STREET
DALLAS, TX 75242-0000

DEPARTMENT OF THE TREASURY

Re: **MAY 31 1996**

UTAH HIGH SCHOOL HOCKEY INC
POST OFFICE BOX 563
BOUNTIFUL, UT 84010

Employer Identification Number:
87-0487027
Case Number:
756143063
Contact Person:
ANNETTE SMITH
Contact Telephone Number:
(214) 767-6023
Our Letter Dated:
March 3, 1992
Addendum Applies:
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(2).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



Bobby E. Scott
District Director



of Utah

Utah State Tax Commission

PAM HENDRICKSON
Commission Chair

R. BRUCE JOHNSON
Commissioner

PALMER DEPAULIS
Commissioner

MARC B. JOHNSON
Commissioner

RODNEY G. MARRELLI
Executive Director

MICHAEL O. LEAVITT
Governor

OLENE S. WALKER
Lieutenant Governor

July 13, 1993

UTAH HIGH SCHOOL HOCKEY INC
PO BOX 563
BOUNTIFUL UT 84011

RE: Religious/Charitable Sales Tax Exemption Number N10823

Dear Sir or Madam:

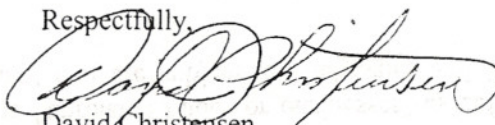
Based on the information submitted, we have determined that your organization qualifies as a religious or charitable institution and is exempt from sales/use tax on both purchases and sales of tangible personal property and related services, subject to the following qualifications:

- 1) The exemption only applies to purchases and sales for religious, charitable, or other purpose sanctioned by Section 501(c)(3) of the Internal Revenue Code. Individuals affiliated with the organization are **not** authorized to exempt purchases for their own personal use.
- 2) Purchases and sales pertaining to "unrelated trades or businesses" as defined in 26 U.S.C.A., Section 513 are **not** exempt and are subject to Utah sales and income tax provisions.
- 3) Sales of food or drink items to the general public are subject to tax unless sold at an isolated or occasional fund raiser, bazaar, etc. Food sales may also be subject to the "restaurant" tax in counties where this tax is imposed.
- 4) Purchases of construction materials as tangible personal property are exempt. Contractors may purchase tax-exempted construction materials on behalf of an exempt organization. Contractors should contact the Tax Commission for additional information.

Please refer to the enclosed general instructions for information on exemption certification, sales tax refund procedure, and record keeping requirements.

If you have any questions, please contact me at (801) 297-7507, 1(800) 662-4335, Ext. 7507 or fax (801) 297-6357.

Respectfully,


David Christensen
Customer Service Division

7/13/93

Enclosures