Date: MAY 6 2011

TABITHAS WAY
37 W 200 N
SPANISH FORK, UT 84660

Employer Identification Number:
27-3402820
DNL:
17053054307031
Contact Person:
THOMAS E GERITY
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
October 18, 2010
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Lois G. Lerner
Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)
We approved your request for sales tax exemption as a Religious or Charitable institution. You may claim a sales tax exemption or refund on most of your purchases. You do not have to charge sales tax on most of your sales.

**What To Do**
- Please use the **Exemption Number N31495** when you make purchases and claim an exemption **at the time of purchase**.
- Please use the coupons with account number 13125966-003-STC when you claim a refund from us.

**Charging Sales Tax**
- You must charge sales tax if you make sales that are not directly related to a religious or charitable act or organization. Section 513 of 26 U.S.C.A., defines unrelated trades or business.
- You must charge sales tax on food if you sell it to the general public on a regular basis.
- You are **not required** to charge sales tax on food you sell to the general public if the sales are at an occasional religious or charitable function.

**Paying Sales Tax**
- You must pay sales tax if you buy items that are not directly related to a religious or charitable act or organization. Section 513 of 26 U.S.C.A., defines unrelated trades or business.
- You must pay sales tax if you make purchases for your personal use not related to the organization.
- You must pay sales tax **at the time of purchase if you make purchases totaling less than $1,000**.
  - You may claim a refund on this type of purchase.
- You are not required to pay sales tax if you make purchases totaling $1,000 or more and you give the seller a completed Form TC-721, Exemption Certificate, available on our website at tax.utah.gov/forms.
- You are not required to pay sales tax if you have a written contract with the seller. If you do not have a written contract, you may use Form TC-73, Sales Tax Exemption Contract, available on our website at tax.utah.gov/forms.
- You are not required to pay sales tax on utilities (electricity, gas, telephone service, etc.) if you give the public utility a completed Form TC-721, Exemption Certificate, available on our website at tax.utah.gov/forms.

**Exempt Taxes**
- This exemption applies to Utah state & local combined sales and use taxes and related taxes such as:
  - Transient Room Tax
  - Resort Communities Tax
  - Prepared Food Tax
  - Tourism Leasing Tax

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The Utah Taxpayer Bill of Rights (Pub 2) is available on the Tax Commission's website tax.utah.gov or upon request. This publication describes your rights and obligations and the Tax Commission's procedures for appeals, refund claims and collections.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.