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In reply refer to: 0424159729
Oct. 06, 2003 LTR 252C
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BODC: TE

TEAM CENTRAL GYMNASTIC ACADEMY INC
2675 METRO BLVD
MARYLAND HTS MO 63043-2411754

Taxpayer Identification Number: 43-1671833

Dear Taxpayer:

Thank you for the inquiry dated Aug. 24, 2003.

We have changed your business name as requested. The number shown above is valid for use on all tax documents. For your convenience, we have ordered corrected Forms 8109, Federal Tax Deposit Coupons for you to make your deposit. You should receive them in five to six weeks. REMINDER - Your new business name should also be used if you deposit electronically. You can make Electronic Funds Transfer (EFT) payments using the government's Electronic Federal Tax Payment System (EFTPS) through a financial agent designated to process tax payments.

If you have any questions, please call us toll free at 1-877-829-5500 between the hours of 8:00 a.m. and 6:30 p.m., Eastern Time.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

State of Missouri

EXEMPTION FROM MISSOURI SALES AND USE TAX ON PURCHASES AND SALES

Issued to:

TEAM CENTRAL GYMNASTIC ACADEMY
2675 METRO BLVD
MARYLAND HEIGHTS(X1) MO 63043

Missouri Tax I.D.
Number: 16022289

Effective Date:
07/11/2002

Your application for sales/use tax exempt status has been approved pursuant to Section 144.030.2(20), RSMo. This letter is issued as documentation of your exempt status.

Purchases by your Organization are not subject to sales or use tax if within the conduct of your Organization's exempt civic or charitable functions and activities. When purchasing with this exemption, furnish all sellers or vendors a copy of this letter. This exemption may not be used by individuals making personal purchases.

Agents or contractors may not claim or benefit from your Organization's exempt status. Contractors paying for construction materials to fulfill a contract with your Organization must pay sales tax on all such materials. Only purchases of construction materials that are directly billed to your Organization may be purchased exempt from sales tax.

Sales by your Organization are not subject to sales or use tax if within your Organization's exempt civic or charitable functions and activities. If your Organization engages in a competitive commercial business that serves the general public, even if the profits are used for purposes of your exempt function, you must obtain a Missouri Retail Sales Tax License and collect and remit sales tax.

This is a continuing exemption subject to legislative changes and review by the Director of Revenue. If your Organization ceases to qualify as an exempt organization, this exemption will cease to be valid. This exemption is not assignable or transferable. It is an exemption from sales and use taxes only and is not an exemption from real or personal property tax.

Any alteration to this exemption letter renders it invalid.

If you have any questions regarding the use of this letter, please contact the Taxation Bureau, P.O. Box 3300, Jefferson City, MO 65105-3300, phone 573-751-2836.