



## The American Quality Schools Corporation

850 W. Jackson Boulevard • Suite 275 • Chicago, IL 60607  
(312) 226-3355 • Fax (312) 226-1027

June 25, 2012

To: Tax Department

From: Vito C. Bianco

Re: Tax Exempt Status

American Quality Schools (AQS) is an Illinois not-for-profit educational management company that manages public elementary charter schools under a contract with the Fort Wayne Urban League, (FWUL), a tax-exempt 501c3 corporation. FWUL holds the charter, which was authorized by the State of Indiana. Under the AQS-FWUL Agreement, all equipment purchased for the FWUL schools operated by AQS are, and will remain, the property of FWUL.

When making purchases for the schools, American Quality Schools uses the enclosed tax-exempt letter, with the full authorization and consent of FWUL, since the equipment purchased is for the use of the students in FWUL's Thurgood Marshall Leadership Academy School. All equipment purchases made by AQS on behalf of FWUL are made using the FWUL tax-exempt letter.

As evidenced by the Agreement, which is enclosed or attached, between AQS and FWUL, the purchased equipment is owned by FWUL and therefore the use of the FWUL tax-exempt letter is proper and appropriate. Every vendor AQS uses has consistently honored this status.

If there are questions concerning this matter please contact me, Vito Bianco 312-226-3355

Very Truly Yours,

Vito C. Bianco  
Vice President



Indiana Department of Revenue  
Indiana Government Center North Indianapolis, Indiana 46204  
**Indiana Not-For-Profit Tax Registration Certificate**  
(This certificate may not be used to collect sales tax)

Form NFP-1  
State Form  
(R/ 9-02)

Date Issued  
12/13/2002

Taxpayer ID No.  
0001810049 000 0



FORT WAYNE URBAN LEAGUE INCORPORATED T  
227 E WASHINGTON BLVD  
FORT WAYNE, IN 46802



Organization exempt from payment  
of Sales Tax.



Organization not exempt from sales  
tax.

SALES TAX EXEMPT

(Detach Here)

This Taxpayer Identification Number (TID) may be used in making purchases exempt from sales tax, provided the merchandise is to be used for purposes as explained in Information Bulletin 10. This Taxpayer Identification Number (TID) may be used on Sales Tax Exemption Certificates (ST-105) when making qualified purchases.

**I. Purchases by Not-For-Profit Organizations**

**A. Purchases for own use**

In order to qualify for Sales Tax exemption on purchases as a not-for-profit organization, the following conditions must prevail:

1. The organization must be named or described in I.C. 6-25521. This includes organizations organized and operated exclusively for one or more of the following purposes:

Religious	Fraternal	Literary
Charitable	Educational	Civic
Scientific		

2. Also included are the following specifically named not-for-profit organizations:

Labor Unions	Public Schools
Licensed Hospitals	Parochial Schools
Churches	Pension Trusts
Monasteries	Business Leagues
Convents	Student Cooperative Housing

3. The article purchased must be used for the same purpose as that for which the organization is being exempted. Purchases for the private benefit of any member of the organization or for any other individual are not eligible for exemption. Purchases used for social purposes are never exempt.
4. The fact that an organization is being exempted by the Federal Government or by the State of Indiana for Sales Tax purposes does not necessarily mean that a purchase made by a not-for-profit organization is exempt.

**B. Purchase for resale**

Tangible personal property purchased for resale by not-for-profit organizations is eligible for Sales Tax exemption.

**C. Purchases by social organizations**

Purchases of tangible personal property by organizations organized and operated predominantly for social purposes are not exempt. If over fifty percent (50%) of its expenditures are for, or related to, social activities such as food and beverage services, golf courses, swimming pools, dances, parties, and other social activities, the organization will be considered to be predominantly organized and operated for social purposes.

If the organization has been classified as a social organization or a water corporation, this Taxpayer Identification Number (TID) MAY NOT be used for exemption from sales tax on items purchased for the purpose of the organization.

## Form ST-105

State Form 49065 R4/ 8-05

Indiana Department of Revenue  
General Sales Tax Exemption Certificate

Indiana registered retail merchants and businesses located outside Indiana may use this certificate. The claimed exemption must be allowed by Indiana code. Exemption statutes of other states are not valid for purchases from Indiana vendors. **This exemption certificate can not be issued for the purchase of Utilities, Vehicles, Watercraft, or Aircraft.** Purchaser must be registered with the Department of Revenue or the appropriate taxing authority of the purchaser's state of residence.

**Sales tax must be charged unless all information in each section is fully completed by the purchaser.** Purchasers not able to provide all required information must pay the tax and may file a claim for refund (Form GA-110L) directly with the Department of Revenue.

## Section 1 (print only)

Name of Purchaser Thurgood Marshall Leadership AcademyBusiness Address 2310 Weisser Park Ave. City Ft. Wayne State IN Zip 46803

Purchaser must provide minimum of one ID number below.\*

Provide your Indiana Registered Retail Merchant's Certificate  
TID and LOC Number as shown on your Certificate..... 0001810049 - 000  
TID# (10 digits) LOC# ( 3 digits)If not registered with the Indiana DOR, provide your State Tax  
ID Number from another State.....  
State ID# State of Issue

\*See instructions on the reverse side if you do not have either number.

## Section 2

Is this a ☒ blanket purchase exemption request or a ☐ single purchase exemption request? (check one)Description of items to be purchased. Books / Educational Materials

## Section 3

Purchaser must indicate the type of exemption being claimed for this purchase. (check one or explain)

- ☐ Sales to a retailer, wholesaler, or manufacturer for **resale** only.
- ☐ Sale of manufacturing machinery, tools, and equipment to be used directly in direct **production**.
- ☒ Sales to **nonprofit organizations** claiming exemption pursuant to Sales Tax Information Bulletin #10.  
(May not be used for personal hotel rooms and meals.)
- ☐ Sales of tangible personal property predominately used (greater than 50 percent) in providing **public transportation** - provide USDOT#.  
A person or corporation who is hauling under someone else's motor carrier authority, or has a contract as a **school bus operator**, must provide their SS# or FID# in lieu of a State ID# in Section #1. USDOT# \_\_\_\_\_
- ☐ Sales to persons, occupationally engaged as farmers, to be used directly in production of **agricultural** products for sale.  
**Note:** A farmer not possessing a State Business License# may enter a FID# or a SS# in lieu of a State ID# in Section #1.
- ☐ Sales to a **contractor** for exempt projects (such as public schools, government, or nonprofits).
- ☐ Sales to **Indiana Governmental Units** (agencies, cities, towns, municipalities, public schools, and state universities).
- ☐ Sales to the **United States Federal Government** - show agency name. \_\_\_\_\_  
**Note:** A U.S. Government agency should enter its Federal Identification Number (FID#) in Section #1 in lieu of a State ID#.
- ☐ Other - explain. \_\_\_\_\_

## Section 4

I hereby certify under the penalties of perjury that the property purchased by the use of this exemption certificate is to be used for an exempt purpose pursuant to the State Gross Retail Sales Tax Act, Indiana Code 6-2.5, and the item purchased is not a utility, vehicle, watercraft, or aircraft.

I confirm my understanding that misuse (either negligent or intentional), and/or fraudulent use of this certificate may subject both me personally and/or the business entity I represent to the imposition of tax, interest, and civil and/or criminal penalties.

Signature of Purchaser Vito C. Bianco Date 9-27-12Printed Name Vito C. Bianco Title Vice President

The Indiana Department of Revenue may request verification of registration in another state if you are an out-of-state purchaser.

**Seller must keep this certificate on file to support exempt sales.**