

P. O. Box 9107

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Date: MAR 11 1982

Our Letter Dated:
September 15, 1981 ✓
Person to Contact:
S. DeMerritt: IC
Contact Telephone Number:
223-6434

Greater Lawrence Community Boating
Program, Inc.
P. O. Box 955
Lawrence, MA 01840

04-2671824

Gentlemen:

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

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 Internal Revenue Code, because you are an organization of the type described in section * . Your exempt status under section 501(c)(3) of the Code is still in effect. *170(b)(1)(A)(vi) and 509(a)(1)

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a 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 that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

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,



District Director

You qualify for status 509(a)(1) because you are described in section 170(b)(1)(A)(vi) of the Internal Revenue Code.

MASSACHUSETTS DEPT. OF REVENUE
PO Box 7010
Chelsea, MA 02150-7010



NAVJEET K. BAL, COMMISSIONER
TERESA O'BRIEN-HORAN, DEPUTY COMMISSIONER



GREATER LAWENCE COMMUNITY
BOATING PROGRAM INC
PO BOX 955
LAWRENCE MA 01842-1855

870C

Notice 30048
Exemption Number 042 671 824
Date 12/01/08
Bureau TSD MGT SERV
Phone (617) 887-6367

Dear Taxpayer,

A review of our records indicates that the Massachusetts sales/use tax exemption for **GREATER LAWENCE COMMUNITY BOATING PROGRAM INC**, a tax-exempt 501(c) (3) organization, will expire on **01/04/09**.

The Department of Revenue is issuing this notice in lieu of a new Form St-2, "Certificate of Exemption". The notice verifies that the Massachusetts Department of Revenue has renewed the sales/use tax exemption for **GREATER LAWENCE COMMUNITY BOATING PROGRAM INC** subject to the conditions stated in Massachusetts General Laws, Chapter 64H, sections 6(d) or (e), as applicable.

The organization remains responsible for maintaining its exempt status and for reporting any loss or change of its status to the Department of Revenue. Absent the Department of Revenue's receipt of information from the taxpayer by the expiration date of the current certificate that the entity no longer holds exempt status under the above provisions, the taxpayer's certificate is renewed. This renewal will expire on 01/04/19.

The taxpayer's existing Form ST-2, in combination with this renewal notice may be presented as evidence of the entity's continuing exempt status. Provided that this requirement is met, all purchases of tangible personal property by the taxpayer are exempt from sales/use taxation under Chapter 64H or I respectively, to the extent that such property is used in the conduct of the purchaser's business.

Any abuse or misuse of this notice by any tax-exempt organization or any unauthorized use by any individual constitutes a serious violation and will lead to revocation. Willful misuse of this notice is subject to criminal sanctions of up to one year in prison and \$10,000 in fines (\$50,000 for corporations).

This notice may be reproduced.

Sincerely,

Navjeet K. Bal
Commissioner of Revenue