MINNESOTA Department of Revenue

Sales and use tax

ST-17

Certificate of Exempt Status

Exempt organizations

W. C. Heiam Medical Foundation
10 S. E. Fifth Street
Cook MN 55723

Certificate number
ES 34106

Date issued
October 27, 1993

The organization above is exempt from sales and use tax under Minnesota law on purchases, rentals, and leases of merchandise and services to be used exclusively in the performance of charitable, religious, or educational functions. For senior citizen groups, the merchandise must be used in the pleasure, recreation, or other nonprofit functions of the group. **This exemption does not apply to purchases of meals, lodging, motor vehicles, or waste collection and disposal services.** *(M.S. 297A.25, subd. 16)*

Commissioner of Revenue

by

P. R. Blaisdell

P. R. Blaisdell, Supervisor
Taxpayer Information Division

Rev. 9/92)

If you have any questions, call the MN Department of Revenue at (612) 296-6181 or toll-free 1-800-657-3777.

TERNAL REVENUE SERVICE
STRICT DIRECTOR
O. BOX 2508
NCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

te: JUN 23 1997

C HEIAM MEDICAL FOUNDATION
/O ALLEN VOGT
SE 5TH ST
OK, MN 55723-9702

Employer Identification Number:
41-1729393
DLN:
17053109826007
Contact Person:
D. A. DOWNING
Contact Telephone Number:
(513) 241-5199
Addendum Applies:
No

ar Applicant:

Based on the information you recently submitted, we have classified ur organization as one that is not a private foundation within the meaning section 509(a) of the Internal Revenue Code because you are described in ctions 509(a)(1) and 170(b)(1)(A)(vi).

Your exempt status under section 501(a) of the Internal Revenue Code as organization described in 501(c)(3) is still in effect.

This classification is based on the assumption that your operations will ntinue as you have stated. If your sources of support, or your purposes, aracter, or method of operation change, please let us know so we can consider e effect of the change on your exempt status and foundation status.

This supersedes our letter dated May 02, 1997.

Grantors and contributors may rely on this determination unless the ternal Revenue Service publishes notice to the contrary. However, if you se your section 509(a)(1) status, a grantor or contributor may not rely on is determination if he or she was in part responsible for, or was aware of, e act or failure to act, or the substantial or material change on the part of e organization that resulted in your loss of such status, or if he or she quired knowledge that the Internal Revenue Service had given notice that you uld no longer be classified as a section 509(a)(1) organization.

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

Because this letter could help resolve any questions about your private undation status, you should keep it in your permanent records.