

Arizona Department of Revenue  
Attn: Deanna Rivera  
1600 W. Monroe, Suite 620  
Phoenix, AZ 85007

**STATE OF ARIZONA**  
Department of Revenue  
Transaction Privilege and Use Tax Audit



November 25, 2005

J. Elliott Hibbs  
Director

Vincent G. Perez  
Assistant Director

The Centers for Habilitation  
TCH  
215 W. Lodge Dr  
Tempe, AZ 85283

EIN 86-0217033

RE: QUALIFYING HEALTH CARE ORGANIZATION – 01/01/2006-12/31/2006

Based upon a review of the information which you have provided, this will serve as notice that the above captioned organization is entitled to the exemption from Arizona's Transaction Privilege and Use Taxes under current statutes as applicable for the above captioned period.

This exemption applies to qualified purchases or leases from the following business classifications pursuant to the statutes cited below. The business classifications cited below are the only ones currently available under statute. Please note that only the entity named above is entitled to the exemptions cited below. **The tangible personal property must be used by the organization solely to provide health and medical related education and charitable services.**

Code	Taxable Activity	Statute Reference
4	Utilities	ARS 42-5063.C.3(b)
8	Pipeline	ARS 42-5067.B.1
9	Publishing	ARS 42-5065.B.2(b)
10	Job Printing	ARS 42-5066.B.3(b)
11	Restaurant & Bar	ARS 42-5074.B.8
14	Personal Property Rental	ARS 42-5071.B.2(a)
17	Retail	ARS 42-5061.A.25(b)
29	Use Tax (purchases of tangible property)	ARS 42-5159.A.13(d)

This exemption is subject to annual review to ascertain any changes in your activity, which might affect your exempt status. An exemption request for next year must be received in writing at least 30 days before the first day of the exemption period. Qualifying Health Care Organizations must include an annual financial audit performed by an independent CPA. A letter certifying that the entity used not less than eighty percent of all monies that it received from all sources in the preceding year for health and medical related educational and charitable services is optional, but recommended. **All correspondence and renewal requests must be submitted in attention to me at the address listed below. If you have any questions please contact me at (602) 716-6525.**

If any information, which the Department of Revenue has relied upon, was inaccurate or material information was omitted, the exemption may be void.

Since the Department does not issue numbers for this purpose, please provide your suppliers with a copy of this letter.

Sincerely,

Deanna Rivera  
TPT Compliance Unit