

**Illinois Department of Revenue**

LEGAL SERVICES BUREAU  
WILLARD ICE BUILDING  
101 W. JEFFERSON STREET  
SPRINGFIELD, IL 62794

DECEMBER 17, 1993.

VIETNAM HELICOPTER PILOTS ASSN  
7 WEST SEVENTH ST - STE 1990

CINCINNATO OH 45202

DEAR APPLICANT:

THIS IS TO ACKNOWLEDGE RECEIPT OF YOUR LETTER OF DEC. 8. 1993.

THE EXEMPTION FOR BUYERS FOR SALES TAX PURPOSES IN ILLINOIS, IN THE CASE OF NON-GOVERNMENTAL BODIES, IS LIMITED TO "EXCLUSIVELY" CHARITABLE, RELIGIOUS AND EDUCATIONAL ORGANIZATIONS, RECREATIONAL ORGANIZATIONS FOR PEOPLE 55 YEARS OF AGE OR OLDER, AND NON-PROFIT, 501(C)(3) MUSICAL AND THEATRICAL ORGANIZATIONS. IT IS NOT AVAILABLE TO THE MANY OTHER KINDS OF NOT FOR PROFIT ORGANIZATIONS THAT THERE ARE, INCLUDING YOUR TYPE OF ORGANIZATION.

CONSEQUENTLY, RETAIL SALES OF TANGIBLE PERSONAL PROPERTY TO

VIETNAM HELICOPTER PILOTS ASSN  
OF  
CINCINNATO, OH

ARE SUBJECT TO RETAILERS' OCCUPATIONAL TAX IN ILLINOIS.

LEGAL SERVICES BUREAU  
DEPARTMENT OF REVENUE