



State of Georgia

## Department of Revenue

Administrative Division - Tax Law & Policy Section

Suite 15311

1800 Century Blvd.

Atlanta, Georgia 30345-3205

(404) 417-6649

September 1, 2006

**Bart L. Graham**  
Commissioner

**Lora Butler**  
Director

Ms. Jayne Irminger  
Administrative Assistant  
The United Methodist Children's Home  
500 S. Columbia Drive  
Decatur, GA 30030

### LETTER OF AUTHORIZATION

The United Methodist Children's Home  
500 S. Columbia Drive  
Decatur, GA 30030

Dear Ms. Irminger:

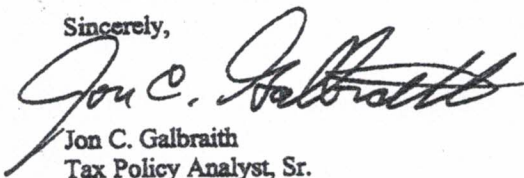
The United Methodist Children's Home, at the above location, is hereby authorized to purchase tangible personal property and services to be used by the child-placing agency for qualified expenses related to children, without payment of Georgia Sales and Use Tax, as provided in O.C.G.A. § 48-8-3(41).

This authorization is valid only for purchasing tangible property and services to be used by the child-placing agency and does not extend to purchase of materials used by contractors in constructing, repairing or altering real property. This authorization is not valid for purchasing gasoline used for any purpose and other motor fuels for on-highway use.

One photographic copy of this Letter of Authorization must be furnished to each supplier of exempt property in order to relieve them from collection of the tax.

This Letter of Authorization does not require a sales tax registration number.

Sincerely,

  
Jon C. Galbraith  
Tax Policy Analyst, Sr.

JCG:mr