



T. Jerry Jackson  
Commissioner

Department of Revenue  
Sales and Use Tax Division  
310 Trinity-Washington Building  
Atlanta, Georgia 30334  
Telephone: (404) 656-4060

Phillip M. Embry  
Director

June 8, 2001

Fellowship Christian Schools, Inc.  
D/B/A/ - Fellowship Christian Academy  
480 W. Crossville Road  
Roswell, Georgia 30075

EIN 58-2488015

LETTER OF AUTHORIZATION  
Fellowship Christian Academy

Dear Madam/Sir:

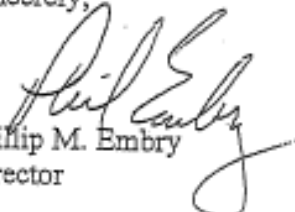
Fellowship Christian Academy at the above location, is hereby authorized to purchase tangible personal property and services, to be used exclusively in the instructional process, and tangible personal property for resale by the elementary and secondary schools, without payment of Georgia sales and use tax. Please note, the exemption is not authorized for purchases made for the pre-kindergarten and kindergarten programs.

This Letter of Authorization is issued in lieu of a Certificate of Registration and is valid only when payment is tendered with an official check bearing the name of the school. The authorization is not valid for purchasing tangible personal property and services to be used in the construction, repairing or altering of real property or for motor fuels for on-highway use.

One photographic copy of this Letter of Authorization must be furnished to each supplier of tangible personal property used for the purposes set out above in order to relieve the dealer from the collection of Georgia sales and use tax. The Letter of Authorization does not require a sales and use tax registration number.

Should you or any of your suppliers have a question concerning this Letter of Authorization, please feel free to contact any member of my staff at (404) 656-4060.

Sincerely,

  
Phillip M. Embry  
Director

PME/JCG/kom

An Equal Opportunity Employer

**Request for Taxpayer  
 Identification Number and Certification**

Give form to the requester. Do not send to the IRS.

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return)  
**FELLOWSHIP CHRISTIAN SCHOOL, INC**

Business name, if different from above

Check appropriate box:  Individual/Sole proprietor  Corporation  Partnership  
 Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ .....  Exempt payee  
 Other (see instructions) ▶ **NONPROFIT**

Address (number, street, and apt. or suite no.)  
**10965 WOODSTOCK ROAD**

City, state, and ZIP code  
**ROSWELL, GA 30075**

List account number(s) here (optional)

Requester's name and address (optional)

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I Instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number	
:	:
OR	
Employer identification number	
58	2488015

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the Instructions on page 4.

**Sign Here**

Signature of U.S. person ▶ *Karen Willey* Business Manager Date ▶ 1/19/2011

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,