



**Association of
American Medical Colleges**
655 K Street, N.W., Suite 100, Washington, D.C. 20001-2399
T 202 828 0400
www.aamc.org

Last Updated: April 27, 2018

Re: AAMC Sales Tax exempt in Connecticut

Pursuant to [Conn. Section 12-412\(8\)](#), the AAMC is a 501(c)(3) nonprofit organization and qualifies as a Connecticut state sales tax exempt organization. The Connecticut state sales tax is currently 6.35% and hotel use tax of 15%. This sales tax exemption is only applicable to sales made directly to the AAMC, such as to a hotel master account, P-card purchases, or goods/services invoiced to the AAMC.

Connecticut does not issue tax exempt certificates. Connecticut [issued guidance](#) on what tax-exempt entities should do to qualify for Connecticut state sales tax exemption, below for reference. The guidance is for AAMC to provide the vendor a completed form and a copy of the AAMC federal IRS letter of determination.

Connecticut requires a form to be completed and provided to the vendor (pre-filled below):

- [CERT-119](#): for purchases of goods and services
- [CERT-112](#): for purchases of meals or lodging

Attached to provide to the vendor when requesting a Connecticut state sales tax exemption:

- Connecticut issued guidance, with relevant portions highlighted
- AAMC's March 21, 1957 federal letter of determination
- AAMC's June 21, 2017 federal verification of the 1957 letter of determination

As some vendor's may be less familiar with tax-exempt out-of-state entities, please provide this document to the vendor in advance of finalizing the contract or completing the purchase so that the state sales tax may be removed from our final bill. If the contract is to be signed well in advance of the provision of the goods/services, please request that the vendor provide a letter (or email) acknowledging that the AAMC is exempt from Connecticut state sales tax, provided that the law does not change.



DEPARTMENT OF REVENUE SERVICES

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Nonprofit Organizations

Connecticut law provides for an exemption from Connecticut sales and use taxes for qualifying nonprofit organizations. An organization that was issued a federal Determination Letter of exemption under Section 501(c)(3) or (13) of the Internal Revenue Code is a "qualifying organization" for the purposes of the exemption from sales and use taxes. Connecticut no longer issues exemption permits but accepts for proof of exemption a copy of the Federal Determination Letter or a Connecticut Exemption Permit (E-Number Permit) issued prior to 1995.

For information on how to obtain a federal determination letter of exemption for the organization, you may contact the Internal Revenue Service at 1-877-829-5500. [SN 95\(10\)](#), *Exempt Purchases by Exempt Organizations*, provides additional information about the Connecticut exemption process.

An organization with an E-number by the Department of Revenue Service issued prior to July 1, 1995 is also considered a "qualifying organization" for the purposes of the exemption from sales and use taxes. As of July 1, 1995, the Department no longer issues exemption permits but it will honor permits issued prior to July 1, 1995 as long as the organization remains exempt from federal income tax. Therefore, if your organization was issued a Connecticut E-number prior to July 1, 1995, it will be exempt from tax by completing CERT-119 and attaching to it a copy of your E-Number Permit.

- [Purchases of Goods and Services](#)
- [Purchases of Meals and Lodging](#)
- [Sales Made by Nonprofit Organizations](#)

Purchases of Goods or Taxable Services

A "qualifying organization" may purchase supplies, services and equipment without paying Connecticut sales and use taxes if the purchases are made by the organization, are exclusively for the purposes for which the organization was established, and are paid for with organization funds. To claim exemption for the purchase of goods or taxable services, the organization must complete [CERT-119](#), *Certificate for Purchases of Tangible Personal Property and Services by Qualifying Exempt Organizations* and give it to the retailer. The organization must attach to the CERT-119 a copy its federal Determination Letter or group Determination Letter issued by the Internal Revenue Service. (Do not send CERT-119 to this Department, it must be given directly to the retailer.)

Purchases of Meals or Lodging

- If the organization will be purchasing the meals or lodging with its own funds and will not charge or be reimbursed by those attending the event, prior approval from the Department of Revenue Services is required. To request exemption from the tax on meals or lodging the organization must submit a completed [CERT-112](#), *Certificate for Exempt Qualifying Purchases of Meals or Lodging by an Exempt Organization or Qualifying Governmental Agency*, to this Department at least three weeks prior to the event. The organization must attach to the CERT-112, a copy of its federal Determination Letter or group Determination Letter issued by the Internal Revenue Service. Please also refer to [PS 2006\(3\)](#), *Purchases of Meals or Lodging by Exempt Entities*.
- If the organization is purchasing meals but will charge those who are attending the event (either by selling tickets or collecting reimbursement from those attending the event), do **not** complete CERT-112. Instead, follow the directions in [SN 98\(11\)](#), *Exemption from Sales and Use Taxes of Sales by Nonprofit Organizations at Fundraising or Social Events*, about purchasing meals and lodging using the exemption for five one-day events.
- The charge for lodging (hotel or motel) is not exempt from tax if the organization is being reimbursed in whole or in part by the person(s) staying in the hotel or motel rooms.

Sales Made by Nonprofit Organizations

Nonprofit organizations that make sales of goods or services are generally required to obtain a Connecticut *Sales and Use Tax Permit* and to collect sales tax on those sales. There are exceptions to the general rule. A nonprofit organization may make sales at up to 5 fundraising events per year without collecting sales tax. For information on this exception to the general requirement to collect the sales tax, please read our publication, [SN 98\(11\)](#), *Exemption from Sales and Use Taxes of Sales by Nonprofit Organizations at Fundraising or Social Events*.

Updated: April 2015

[Printable Version](#)

450 Columbus Blvd., Suite 1, Hartford, CT 06103 / Phone: 860-297-5962

Purchases of Tangible Personal Property and Services by Qualifying Exempt Organizations

General Purpose: A qualifying exempt organization must issue this certificate to retailers when purchasing items to be used by the organization exclusively for the purposes for which it was established. Under Conn. Gen. Stat. §12-412(8), a **qualifying exempt organization** is either:

- An organization issued an exemption permit by the Department of Revenue Services (DRS) under Conn. Agencies Regs. §12-426-15, if the permit has not been canceled or revoked by DRS; or
- An organization that is exempt from federal income tax under I.R.C. §501(a) and has been issued a determination letter by the U.S. Treasury Department as an organization described in I.R.C. §501(c)(3) or (13), if the determination letter has not been revoked by the Internal Revenue Service (IRS).

A qualifying exempt organization may use this certificate to purchase any tangible personal property for resale at one of five fundraising or social events of a day's duration during any calendar year. The event must be exempt from tax under Conn. Gen. Stat. §12-412(94). Otherwise, exempt organizations are not allowed to purchase tangible personal property for resale with this certificate. See **Special Notice 98(11)**, *Exemption From Sales and Use Taxes of Sales by Nonprofit Organizations at Fundraising or Social Events*.

Purchases of Meals and Lodging: In general, qualifying exempt organizations may not use this certificate to purchase meals and lodging, but must get preapproval from DRS for these purchases, and use **CERT-112**, *Exempt Purchases of Meals and Lodging by Exempt Entities*, or **CERT-123**, *Blanket Certificate for Exempt Qualifying Purchases of Meals or Lodging by an Exempt Entity*.

However, a qualifying exempt organization may purchase meals tax exempt using this certificate, without prior approval from DRS, when it will resell the meals at one of five fundraising or social events per year exempt under Conn. Gen. Stat. §12-412(94). See **Policy Statement 2003(4)**, *Purchases of Meals of Lodging by Exempt Entities*.

If the purchaser is not a qualifying exempt organization or does not use the property or services purchased exclusively for the purposes for which the organization was established, the purchaser owes use tax on the total purchase price of the property or services.

Statutory Authority: Conn. Gen. Stat. §12-412(8) and (94).

Instructions for the Purchaser: An officer of a qualifying exempt organization must issue and sign this certificate to advise the seller of tangible personal property or taxable services that sales and use taxes do not apply to the purchase. Keep a copy of this certificate, the documents attached, and records that substantiate the information entered on this certificate for at least six years from the date this certificate is issued.

The purchaser must attach to this certificate a copy of the:

- Exemption permit issued to the organization by DRS under Conn. Agencies Regs. §12-426-15; or
- Determination letter or group exemption letter issued by the IRS which establishes that the organization has been determined to be an exempt organization described in I.R.C. §501(c)(3) or (13).

For purchases made on or after January 1, 1996, a qualifying exempt organization covered by a group exemption letter, and that was **not** issued an exemption permit by DRS under Conn. Agencies Regs. §12-426-15, must attach to this certificate a copy of:

- The group exemption letter issued by the IRS to subordinate organizations (including the qualifying exempt organization) on whose behalf a central organization applied for recognition of exemption;
- The organization's written consent to the central organization to be covered by the group exemption letter; **and**
- The central organization's written notification to the IRS that the organization consents to be covered by the group exemption letter.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving the sale and the storage, use, or consumption of the tangible personal property or taxable services are not subject to sales and use taxes. This certificate is valid only if taken in good faith from a qualifying exempt organization. The good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not a qualifying exempt organization.

Keep this certificate, the documents attached, and bills or invoices to the purchaser for at least six years from the date the items or services were purchased. The bills, invoices or records covering the purchase made under this certificate must be marked "Exempt Under CERT-119" to indicate the purchase was exempt.

This certificate may be used for a single exempt purchase, in which case the box marked "Certificate for One Purchase Only" must be checked. This certificate may also be used for a continuing line of exempt purchases, in which case the box marked "Blanket Certificate" must be checked. A blanket certificate remains in effect for three years unless the purchaser revokes it in writing before the expiration of the three-year period. CERT-119 may not be used as a blanket certificate for purchases of tangible personal property for resale at any one of five fundraising or social events per calendar year exempt under Conn. Gen. Stat. §12-412(94).

An exempt organization must pay for its exempt purchases by a check drawn on its checking account or by a credit card issued in its name (and not in the name of any of its members or officers). An exempt organization may make a purchase of \$10 or less using cash from the organization's own funds. However, a blanket CERT-119 may not be used for a cash purchase, and a properly completed CERT-119, with the appropriate documents attached, must be issued to the retailer at the time of each cash purchase.

For More Information: Call DRS at **1-800-382-9463** (in-state) or **860-297-5962** (from anywhere). **TTY, TDD, and Text Telephone users** only may transmit inquiries 24 hours a day by calling **860-297-4911**. Preview and download forms and publications from the DRS website at www.ct.gov/DRS

Name of Purchaser Association of American Medical Colleges 655 K Street NW, Suite 100 Washington, DC 20001	Address	CT Tax Registration Number <i>(If none, explain)</i>	Exemption Permit # <i>(If any)</i>
			Federal Employer ID # 36-2169124
Name of Seller	Address	CT Tax Registration Number <i>(If none, explain)</i>	Federal Employer ID #

Check one box:

- Blanket certificate (CERT-119 may not be used as a blanket certificate for purchases of tangible personal property for resale at any one of five fundraising or social events per calendar year exempt under Conn. Gen. Stat. §12-412(94). See below.)
- Certificate for one purchase only
- Purchases that qualify for exemption under Conn. Gen. Stat. §12-412(94). Indicate the number of prior fundraising or social events during this calendar year for which you claimed exemption under Conn. Gen. Stat. §12-412(94): _____

Check the appropriate box and provide a written description of each item purchased:

- Tangible Personal Property Taxable Services

Description:

Declaration by Purchaser

The qualifying exempt organization declares that the tangible personal property or taxable services described above will be used exclusively for the purposes for which the organization was established, including the purchase of tangible personal property or meals for resale at one of five fundraising or social events per year exempt from tax. The organization further declares the exemption permit, determination letter, or group exemption letter (as the case may be) attached to this certificate has not been canceled or revoked.

According to Conn. Gen. Stat. §12-412(8) or Conn. Gen. Stat. §12-412(94), the purchase of the item(s) is exempt from sales and use taxes.

I declare under penalty of law that I have examined this certificate (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Name of Purchaser

By:

Signature of Authorized Person

Title

Date

Exempt Purchases of Meals or Lodging by Exempt Entities

General Purpose: Exempt organizations, qualifying governmental agencies, nonprofit charitable hospitals, nonprofit nursing homes, nonprofit rest homes, and nonprofit residential care homes must use this certificate to establish that their purchases of meals or lodging are exempt from tax. (Any reference to **tax** in this document includes sales and use taxes and room occupancy tax, as applicable.) These organizations, governmental agencies, hospitals, and homes are referred to as **exempt entities** throughout this certificate. CERT-112 allows an exempt entity to purchase meals or lodging, or both, tax exempt for a single event and may not be used for repeat purchases. See **CERT-123, Blanket Certificate for Exempt Qualifying Purchases of Meals or Lodging by an Exempt Entity or Qualifying Governmental Agency**, for repeat qualifying exempt purchases of meals or lodging. Use this certificate **only** if these three conditions are met:

1. The retailer directly invoices and charges the exempt entity for the meals or lodging; **and**
2. The exempt entity directly pays the retailer with a check drawn on its own account or with a credit card issued in its own name; **and**
3. The exempt entity is not reimbursed, in whole or in part, by donation or otherwise, for its payment of the meals or lodging by those consuming the meals or lodging.

Statutory Authority: Conn. Gen. Stat. §12-412(1)(A), (8), and (94).

Credit Card Purchases: If a credit card is used to pay the retailer of meals or lodging, the card must be issued in the name of the exempt entity. The credit card must be used exclusively to make purchases for the use of the exempt entity (not for the convenience of its officers, employees, or members). The credit card charges must be paid by a check drawn on the exempt entity's own checking account.

Nonqualifying Purchases: This certificate may not be used (and tax must be paid) for the purchase of meals or lodging not meeting all three conditions above. Nonqualifying purchases include fund raisers where those who attend are charged or are required to make any payment and seminars or conferences where meals or lodging charges are included in the conference or seminar registration fee, except as described below.

An exempt entity may purchase meals tax exempt using **CERT-113, Purchases of Tangible Personal Property and Services by a Nonprofit Charitable Hospital, Nonprofit Nursing Home, Nonprofit Rest Home, or Nonprofit Residential Care Home**; **CERT-119, Purchases of Tangible Personal Property and Services by Qualifying Exempt Organizations**; or **CERT-134, Exempt Purchases by Qualifying Governmental Agencies**; and does not have to get prior approval from the Department of Revenue Services (DRS), when it will resell the meals at one of five fundraising or social events per year that is exempt from tax under Conn. Gen. Stat. §12-412(94) including meals resold at conferences and seminars. See **Special Notice 98(11), Exemption From Sales and Use Taxes of Sales by Nonprofit Organizations at Fundraising or Social Events**.

Government Purchases Not Requiring Preapproval: The federal government has implemented the "GSA SmartPay" program, which uses four categories of credit cards: Fleet, Purchase, Travel, and Integrated cards. Federal employees may purchase meals and lodging tax exempt by using **certain** GSA SmartPay cards when the purchases are billed to and paid by the federal government. U.S. government agencies making tax-exempt purchases of meals and lodging using GSA SmartPay cards are not required to get preapproval for these purchases from DRS and are not required to provide the retailer with CERT-112. See **Policy Statement 2000(1.1), Retailer's Acceptance of U.S. Government "GSA SmartPay" Credit Card for Exempt Purchases**.

Instructions for the Purchaser: An officer of an exempt entity must complete and sign this certificate and submit it to DRS at least three weeks before an event to request the tax-exempt purchase of meals or lodging at a specific event. The exempt entity should include a copy of the flyer, announcement, or other promotional literature about the event with CERT-112. If the purchaser is an exempt organization, it must either attach a

copy of its I.R.C. §501(c)(3) or (13) determination letter issued by the U.S. Treasury Department **or**, if it was issued an exemption permit by DRS, enter its exemption permit number on CERT-112. If the purchaser is a qualifying governmental agency, no attachment is required. If the purchaser is a nonprofit charitable hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home, it must attach a copy of a valid and active license issued by the Department of Public Health under Chapter 368v of the Connecticut General Statutes and a copy of its I.R.C. §501(c)(3) or (4) determination letter issued by the U.S. Treasury Department **or**, if it was issued an exemption permit by DRS, enter its exemption permit number on CERT-112. If DRS concludes that the applicant is making a qualifying exempt purchase, CERT-112 with DRS official approval noted will be returned to the exempt entity. The exempt entity then provides CERT-112 to the retailer of meals or lodging. Keep a copy of this certificate, the documents attached, and records that substantiate the information on this certificate for at least six years from the date it is issued.

Events That Qualify for Refund Only: If the exempt entity will be paying (and will not be reimbursed, in whole or in part) for the meals or lodging of some of the attendees, but will be reimbursed in whole or in part for the meals or lodging of others, a preapproved exemption will **not** be issued. The exempt entity must pay tax on **all** the meals or lodging at the time of the purchase. However, DRS will refund the tax on those meals or lodging that were paid for by the exempt entity for which it was not reimbursed in whole or in part. The exempt entity must file, and DRS must approve, **CERT-122, Refund of Sales Tax Paid on Purchases of Meals or Lodging by Exempt Entities**. The exempt entity is not eligible for refund of the tax paid on meals or lodging for which it received full or partial reimbursement other than for meals sold under five one-day fundraising or social events per calendar year exemption. See **Policy Statement 2003(4), Purchases of Meals or Lodging by Exempt Entities**, for more information.

Example 1: B, an exempt organization, sponsors a dinner to honor one of its members. The restaurant charges B \$50 per meal and B sells tickets for \$50 per person. The honoree and members of the immediate family attend as guests of the organization. B must pay sales tax on all meals purchased. It may, however, complete and file CERT-122 to claim a refund of the taxes paid only on meals consumed by the honoree and members of the immediate family.

Example 2: C, an exempt organization, sponsors a retirement dinner to honor one of its employees. The restaurant charges C \$60 per meal. C sells tickets for \$50 per person and pays the \$10 difference to the restaurant from its own funds. C must pay sales tax on the full price of all meals purchased. Because the organization received partial reimbursement for all of the meals, C is not eligible for a refund of any of the tax paid.

Instructions for Retailer of Meals or Lodging: Acceptance of this certificate, when properly completed and with DRS official approval noted, relieves the retailer from the burden of proving the sale of meals or lodging was not subject to tax. This certificate is valid only if taken in good faith from an exempt entity.

Do **not** accept this certificate unless you directly invoice and charge the exempt entity for the meals or lodging. Do **not** accept the certificate unless you are directly paid by the exempt entity with a check drawn on the exempt entity's own checking account or with a credit card issued in the exempt entity's name (not in the name of one of its members, employees, or officers). Cash payments do not satisfy this condition, regardless of the cost of the meals or lodging.

Keep this certificate, the documents attached, and bills or invoices to the exempt entity for at least six years from the date that the meals or lodging were purchased. The bills, invoices, or records covering the purchase made under this certificate must be marked "Exempt Under CERT-112" to indicate an exempt purchase has occurred. This certificate only applies to the specific event indicated and may not be used for the exempt purchase of any meals or lodging at any other event.

Name of Exempt Entity:	Federal Employer Identification Number
Address of Exempt Entity	Connecticut Exemption Permit Number <i>(If any)</i>

(If the exempt entity was not issued a Connecticut exemption permit (E-number), attach a copy of the exempt entity's I.R.C. §501(c)(3), (4), or (13) determination letter.)

Name of Retailer	Check Appropriate Box(es) <input type="checkbox"/> Meals <input type="checkbox"/> Lodging
Address of Retailer	Date(s) of Event

Describe Purpose or Reason for Event: (Be specific. For example, meeting of board of trustees, or luncheon to honor volunteers)

The exempt entity must provide the following information about the meals or lodging being purchased: *(See instructions)*

Column A	Column B	Column C
Total Number of Meals or Lodging to be Purchased _____	Number for Which <i>No</i> Reimbursement, Full or Partial, Will Be Received _____	Number for Which Reimbursement, Full or Partial, Will Be Received _____
<i>The sum of the numbers entered in Column B and in Column C should equal the number entered in Column A.</i>		

- | | | |
|---|------------------------------|-----------------------------|
| 1. Will the exempt entity make a charge for the meals or lodging to those attending the event? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 2. Will the retailer of the meals or lodging directly invoice and charge the exempt entity for the meals or lodging? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 3. Will the exempt entity directly pay the retailer of the meals or lodging with a check drawn on its own checking account or with a credit card issued in its own name (and not in the name of one of its members, employees, or officers)? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Declaration by Exempt Entity

I declare that the exempt organization, qualifying governmental agency, nonprofit charitable hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home:

- Is being directly invoiced and charged by the retailer;
- Is directly paying the retailer with a check drawn on its own account or with a credit card issued in its own name; and
- Will not be reimbursed, directly or indirectly, by donation or otherwise, for all or a portion of the cost of the meals or lodging by those consuming the meals or lodging.

I also declare that any exemption permit noted on this certificate, any determination letter or group exemption letter (as the case may be), and license issued by the Department of Public Health, if applicable, attached to this certificate, has not been canceled or revoked. I declare under penalty of law that I have examined this document (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Print Name _____	Title _____
Signature of Authorized Person _____	Date _____ Telephone Number _____

Notice to Retailers: Do not accept this certificate if DRS has not completed the following section and noted official approval.

For DRS Use Only

Request Approved by DRS

Official Approval/DRS _____	Date Approved _____
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Request Disapproved by DRS

- Exempt entity did not provide proof of exempt status. (Connecticut exemption permit number or I.R.C. §501(c)(3), (4), or (13) determination letter, and license issued by the Department of Public Health, if applicable.)
- Exempt entity will not be directly invoiced and charged by the retailer of the meals or lodging.
- Exempt entity will not directly pay the retailer of the meals or lodging with a check drawn on its own checking account or with a credit card issued in its own name (and not in the name of one of its members, employees, or officers).
- Exempt entity will be reimbursed, in full or in part, for its payment for the meals or lodging by those consuming the meals or lodging.

Official Disapproval/DRS _____	Date Disapproved _____
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For More Information: For other information, call the *Exempt Organization Coordinator* at **1-800-382-9463** (in-state) and choose Option 0 or **860-297-5962** (from anywhere). **TTY, TDD, and Text Telephone users** only may transmit inquiries anytime by calling **860-297-4911**. Preview and download forms and publications from the DRS Web site at www.ct.gov/DRS

Submit this certificate for approval to:
 Department of Revenue Services
 Exempt Organization Coordinator
 450 Columbus Blvd Ste 1
 Hartford CT 06103-1837



U. S. TREASURY DEPARTMENT

WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
WASHINGTON 25, D. C.

AND REFER TO

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JRB

MAR 21 1957

Association of American Medical Colleges
185 N. Wabash Avenue
Chicago 1, Illinois

Gentlemen:

This refers to your application for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954.

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for educational purposes. This affirms our prior rulings holding you exempt as an unincorporated organization under section 101(6) of the 1939 Code and corresponding provisions of prior Acts.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the District Director of Internal Revenue for your district in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990A, annually, with the District Director of Internal Revenue for your district so long as this exemption remains in effect. This form may be obtained from the District Director and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the 1954 Code.

Bequests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code. Gifts of property to or for your use are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the 1954 Code.

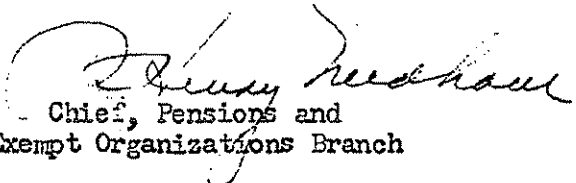
2 - Association of American Medical College

No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such Act. In the event you desire social security coverage for your employees or have any questions relating to the filing of a waiver of exemption certificate you should take the matter up with your District Director of Internal Revenue.

Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 under which your exemption will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting, to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

The District Director of Internal Revenue, Chicago, Illinois, is being advised of this action.

Very truly yours.


Chief, Pensions and
Exempt Organizations Branch

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: June 21, 2017

Person to Contact:

K. Gleason #0203083

Toll-Free Telephone Number:

877-829-5500

Employer Identification Number:

36-2169124

Form 990 Required:

Yes

ASSOCIATION OF AMERICAN MEDICAL COLLEGES
 % DANIEL BERRINGER CPA
 655 K ST NW STE 100
 WASHINGTON DC 20001

Dear Sir or Madam:

This is in response to your request dated June 6, 2017, regarding your tax-exempt status.

We issued you a determination letter in March 1957, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

Sincerely yours,

Stephen A. Martin

Stephen A. Martin
 Director, Exempt Organizations
 Rulings and Agreements