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The Exemption number you have entered: 31142137
is a VALID Maryland Exemption Certificate for:

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Name of Holder: CHRISTMAS IN APRIL CALVERT CO INC

Type of Entity: Non-Profit Corporation

Tax Information

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Sales for resale are subject to tax unless the purchaser presents a resale certificate bearing a valid Maryland sales and use tax registration number. A seller should keep resale certificates on file as part of business records. A seller is responsible for collecting the tax if the seller knows or should know the property sold is not intended for resale. Resale certificates are not valid for cash, check or credit card sales of less than \$200 unless the seller delivers the goods sold directly to the buyer's retail place of business. For additional information on the use of resale certificates, request [tax tip #4](#).

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The Comptroller's Office issues exemption certificates to non-profit charitable, educational, and religious organizations, volunteer fire companies and rescue squads, non-profit cemetery companies, government agencies and credit unions. An organization may use its exemption certificate to purchase tangible personal property that will be used in carrying on its work. A vendor making a sale to an exempt organization must record the organization's name and certificate number on the record of sale. For additional information on the use of exemption certificates, request [tax tip #6](#).

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