

STATEMENT

In response to your request for a tax exemption certificate please be advised that the Assassination Records Review Board is an agency of the United States of America. As such, it is immune from taxation by state and local governments. Diamond National Corporation v. State Board of Equalization, 425 U.S. 268 (1976); First Agricultural National Bank v. State Tax Commission, 392 U.S. 339 (1968); McCullock v. Maryland, 17 U.S. (4 Wheat) 316 (1819).

The Federal Government is not obligated to pay any state or local real property taxes nor any sales or other taxes imposed by state or local authorities upon the purchase of services or tangible personal property, when the incidence of the tax is upon the Federal Government as purchaser. In the case of United States v. State Tax Commission of Mississippi, 421 U.S. 599, 608 (1975), the United States Supreme Court held "... that where a State requires that its sales tax be passed on to the purchaser and be collected by the vendor from him, this establishes as a matter of law that the legal incident of the tax falls upon the purchaser."

Please accept this statement in lieu of a tax exemption certificate form and retain it for future use.

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Executive Director