



TENNESSEE DEPARTMENT OF REVENUE

0100

SALES AND USE TAX CERTIFICATE OF EXEMPTION

METHODIST LE BONHEUR HEALTHCARE
1211 UNION AVE STE 700
MEMPHIS TN 38104-6600

Effective Date: July 1, 2015
Exemption Number: 100118418
Expiration Date: June 30, 2019

1211 UNION AVE STE 663B
MEMPHIS TN 38104-6638

The Tennessee Department of Revenue has issued a tax-exemption number for the educational, religious, historical, or charitable non-profit organization or institution named above. State law (Tenn. Code Ann. § 67-6-322) gives the Department the authority to allow this organization to make tax-exempt purchases of goods and services that it will use, consume or give away. This authorization for exemption does not extend to sales tax that the organization must collect or pay on its regular sales of goods or taxable services.

This authorization for exemption is limited to sales made directly to the above named organization. This certificate may not be used for sales made to individuals paying with personal checks or personal debit or credit cards, even if the individual is a representative or employee of the above named organization, and he or she will be reimbursed for the purchase. Sellers must refuse to accept the certificate when the sale is made to someone other than the above named organization.

The organization must furnish its suppliers of goods and services with a copy of this certificate. The lower portion of the certificate must be properly completed. The organization must retain the original certificate for copy purposes. The supplier will maintain a file copy as evidence of the exempt sale to the organization. Later purchases made before the expiration date do not require the submission of additional copies.

The organization must notify the Department immediately if it ceases to exist or if its location or mailing address changes.

Richard H. Roberts
Commissioner of Revenue

To Be Completed by the Organization

TO: Supplier's Name
Address
City State Zip

I, Chris McLean, CFO, as an authorized representative of the organization named above, affirm that the purchases made under this authority will be used and consumed by the organization or will be given away.

Under penalty of perjury, I affirm this to be a true and correct statement.

Print Name of Organization Methodist LE Bonheur Healthcare

Print Name of Purchaser Chris McLean, CFO

Signature of Purchaser [Handwritten Signature]

Date 6-30-2015



TENNESSEE DEPARTMENT OF REVENUE

0200

SALES AND USE TAX CERTIFICATE OF EXEMPTION

METHODIST HEALTHCARE-METHODIST HOSP
PO BOX 41058
MEMPHIS TN 38174-1058

Effective Date: July 1, 2015
Exemption Number: 100142347
Expiration Date: June 30, 2019

1211 UNION AVE STE 600
MEMPHIS TN 38104-8800

The Tennessee Department of Revenue has issued a tax-exemption number for the educational, religious, historical, or charitable non-profit organization or institution named above. State law (Tenn. Code Ann. § 67-6-322) gives the Department the authority to allow this organization to make tax-exempt purchases of goods and services that it will use, consume or give away. This authorization for exemption does not extend to sales tax that the organization must collect or pay on its regular sales of goods or taxable services.

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The organization must furnish its suppliers of goods and services with a copy of this certificate. The lower portion of the certificate must be properly completed. The organization must retain the original certificate for copy purposes. The supplier will maintain a file copy as evidence of the exempt sale to the organization. Later purchases made before the expiration date do not require the submission of additional copies.

The organization must notify the Department immediately if it ceases to exist or if its location or mailing address changes.

Richard H. Roberts
Commissioner of Revenue

To Be Completed by the Organization

TO: Supplier's Name
Address
City State Zip

I, as an authorized representative of the organization named above, affirm that the purchases made under this authority will be used and consumed by the organization or will be given away.

Under penalty of perjury, I affirm this to be a true and correct statement.

Print Name of Organization Methodist Healthcare - Memphis Hospitals

Print Name of Purchaser Chris McLean, CFO

Signature of Purchaser Date 6/26/2015



1400

Date: November 25, 2014 Letter ID: L0077391616



RYAN MCPHAIL METHODIST HEALTHCARE OLIVE BRA 1211 UNION AVE STE 700 MEMPHIS TN 38104-6600

Reference: Sales Tax Exemption Letter Ruling Number: 14-0410

This is in response to your letter dated August 19, 2014, requesting that the Mississippi Department of Revenue provide a ruling regarding whether the Methodist Healthcare - Olive Branch Hospital is exempt from MS Sales Tax. Your request has been assigned the letter ruling number listed above. Please use this number in any further correspondence with the DOR concerning this request.

After a search of the applicable statutes, this is to confirm that the Methodist Healthcare - Olive Branch Hospital does qualify for sales tax exempt status pursuant to Miss. Code Ann. §27-65-111(a). This Section provides that sales of tangible personal property or services to hospitals or infirmaries owned and operated by a corporation or association in which no part of the net earnings inures to the benefit of any shareholder, group or individual, and which are subject to and governed by Miss. Code Ann. §41-7-123 through §41-7-127, are exempt from sales tax. As a prerequisite to exemption, the sale of property or charge for services must be sold directly to, billed directly to, and paid for directly by the exempt entity. The exemption applies to purchases of tangible personal property and taxable services that are ordinary and necessary to the operation of the exempt entity.

However, any department or division of an exempt entity, whether located on site or off-site, which is not ordinary and necessary to the operation of the exempt entity, is not covered under the exemption granted and is subject to the applicable rate of sales tax on its purchases. This includes, but is not limited do, wellness centers, physician's offices, and clinic.

This exemption does not apply to sales of tangible personal property or services to contractors purchased in the performance of contracts with the exempt entity, nor the employees of the exempt entity, although the contractor or employee may be reimbursed for the expense by the exempt entity. Furthermore, this exemption does not apply Contractors Tax levied by Miss. Code Ann. §27-65-21.

You may use a copy of this letter in order to substantiate the Methodist Healthcare - Olive Branch Hospital's exempt status. I trust that this is the information you were requesting. Should you have any additional questions, feel free to contact this office at (601) 923-7015.

Under Miss. Code Ann. §27-65-85(a), it shall be unlawful for any person to use an exemption authorized under the Sales Tax laws for the purpose of avoiding the payment of tax the person is required to pay by law. Any person violating this provision shall be guilty of a misdemeanor and, on conviction thereof, shall be fined not more than Five Hundred Dollars (\$500.00), or imprisoned not exceeding six (6) months in the county jail, or punished by both such fine and imprisonment, at the discretion of the court.

This letter ruling is based on the specific facts and circumstances that you communicated to the DOR. This ruling is not binding on the DOR if these facts and circumstances are inaccurate, contain a material omission of a relevant fact or facts to the issue(s) presented or if such facts and circumstances change. This letter ruling is also only valid for seven (7) years from the date of this letter. At the the end of this seven (7) year period, you are free to update your information and request another letter ruling if you wish. This ruling is only applicable to you or to your client if you are requesting this ruling on behalf of another and can only be relied upon by the person for whom the ruling was requested.

If the facts and circumstances presented in your request are accurate, complete and do not change for the seven (7) year period indicated above, the person for whom it was requested can rely upon this ruling unless and until there is a change in the law or regulation or the issuance of judicial decision that indicates the ruling is no longer correct or the DOR retracts the ruling. The DOR does reserve the right to retract this ruling if it later determines on its own review that the ruling is incorrect. Such retraction will be in writing and the effect of the retraction will be prospective from the date of the retraction letter.

Sincerely,

Erica Willis
(601) 923-7022
Mississippi Department of Revenue



TENNESSEE DEPARTMENT OF REVENUE

7300

SALES AND USE TAX CERTIFICATE OF EXEMPTION

SPECIALTY PHYSICIAN GROUP LLC
1211 UNION AVE STE 700
MEMPHIS TN 38104-6600

Effective Date: April 4, 2011
Exemption Number: 780307884
Expiration Date: June 30, 2019
1211 UNION AVE STE 700
MEMPHIS TN 38104-6600

The Tennessee Department of Revenue has issued a tax-exemption number for the educational, religious, historical, or charitable non-profit organization or institution named above. State law (Tenn. Code Ann. § 67-6-322) gives the Department the authority to allow this organization to make tax-exempt purchases of goods and services that it will use, consume or give away. This authorization for exemption does not extend to sales tax that the organization must collect or pay on its regular sales of goods or taxable services.

This authorization for exemption is limited to sales made directly to the above named organization. This certificate may not be used for sales made to individuals paying with personal checks or personal debit or credit cards, even if the individual is a representative or employee of the above named organization, and he or she will be reimbursed for the purchase. Sellers must refuse to accept the certificate when the sale is made to someone other than the above named organization.

The organization must furnish its suppliers of goods and services with a copy of this certificate. The lower portion of the certificate must be properly completed. The organization must retain the original certificate for copy purposes. The supplier will maintain a file copy as evidence of the exempt sale to the organization. Later purchases made before the expiration date do not require the submission of additional copies.

The organization must notify the Department immediately if it ceases to exist or if its location or mailing address changes.

Richard H. Roberts
Commissioner of Revenue

To Be Completed by the Organization

TO: Supplier's Name
Address
City State Zip

I, Chris McLean, CFO, as an authorized representative of the organization named above, affirm that the purchases made under this authority will be used and consumed by the organization or will be given away.

Under penalty of perjury, I affirm this to be a true and correct statement.

Print Name of Organization Specialty Physician Group LLC
Print Name of Purchaser Chris McLean, CFO
Signature of Purchaser [Handwritten Signature]

Date 6/23/15



TENNESSEE DEPARTMENT OF REVENUE

7500

SALES AND USE TAX CERTIFICATE OF EXEMPTION

PRIMARY CARE GROUP, LLC
1211 UNION AVE STE 700
MEMPHIS TN 38104-6600

Effective Date: February 4, 2011
Exemption Number: 780307893
Expiration Date: June 30, 2019

1211 UNION AVE STE 700
MEMPHIS TN 38104-6600

The Tennessee Department of Revenue has issued a tax-exemption number for the educational, religious, historical, or charitable non-profit organization or institution named above. State law (Tenn. Code Ann. § 67-6-322) gives the Department the authority to allow this organization to make tax-exempt purchases of goods and services that it will use, consume or give away. This authorization for exemption does not extend to sales tax that the organization must collect or pay on its regular sales of goods or taxable services.

This authorization for exemption is limited to sales made directly to the above named organization. This certificate may not be used for sales made to individuals paying with personal checks or personal debit or credit cards, even if the individual is a representative or employee of the above named organization, and he or she will be reimbursed for the purchase. Sellers must refuse to accept the certificate when the sale is made to someone other than the above named organization.

The organization must furnish its suppliers of goods and services with a copy of this certificate. The lower portion of the certificate must be properly completed. The organization must retain the original certificate for copy purposes. The supplier will maintain a file copy as evidence of the exempt sale to the organization. Later purchases made before the expiration date do not require the submission of additional copies.

The organization must notify the Department immediately if it ceases to exist or if its location or mailing address changes.

Richard H. Roberts
Commissioner of Revenue

To Be Completed by the Organization

TO: Supplier's Name _____

Address _____

City _____ State _____ Zip _____

I, Chris McLean, CFO, as an authorized representative of the organization named above, affirm that the purchases made under this authority will be used and consumed by the organization or will be given away.

Under penalty of perjury, I affirm this to be a true and correct statement.

Print Name of Organization Primary Care Group, LLC

Print Name of Purchaser Chris McLean, CFO

Signature of Purchaser [Handwritten Signature]

Date 6/23/15



TENNESSEE DEPARTMENT OF REVENUE

7600

SALES AND USE TAX CERTIFICATE OF EXEMPTION

UT METHODIST PHYSICIANS LLC
1211 UNION AVE STE 700
MEMPHIS TN 38104-6600

Effective Date: July 1, 2015
Exemption Number: 780353593
Expiration Date: June 30, 2019

1211 UNION AVE STE 700
MEMPHIS TN 38104-6600

The Tennessee Department of Revenue has issued a tax-exemption number for the educational, religious, historical, or charitable non-profit organization or institution named above. State law (Tenn. Code Ann. § 67-6-322) gives the Department the authority to allow this organization to make tax-exempt purchases of goods and services that it will use, consume or give away. This authorization for exemption does not extend to sales tax that the organization must collect or pay on its regular sales of goods or taxable services.

This authorization for exemption is limited to sales made directly to the above named organization. This certificate may not be used for sales made to individuals paying with personal checks or personal debit or credit cards, even if the individual is a representative or employee of the above named organization, and he or she will be reimbursed for the purchase. Sellers must refuse to accept the certificate when the sale is made to someone other than the above named organization.

The organization must furnish its suppliers of goods and services with a copy of this certificate. The lower portion of the certificate must be properly completed. The organization must retain the original certificate for copy purposes. The supplier will maintain a file copy as evidence of the exempt sale to the organization. Later purchases made before the expiration date do not require the submission of additional copies.

The organization must notify the Department immediately if it ceases to exist or if its location or mailing address changes.

Richard H. Roberts
Commissioner of Revenue

To Be Completed by the Organization

TO: Supplier's Name _____

Address _____

City _____ State _____ Zip _____

I, Chris McLean, CEO, as an authorized representative of the organization named above, affirm that the purchases made under this authority will be used and consumed by the organization or will be given away.

Under penalty of perjury, I affirm this to be a true and correct statement.

Print Name of Organization UT Methodist Physicians LLC

Print Name of Purchaser Chris McLean, CEO

Signature of Purchaser *Chris McLean*

Date 7/27/15



TENNESSEE DEPARTMENT OF REVENUE

7700

SALES AND USE TAX CERTIFICATE OF EXEMPTION

LE BONHEUR PEDIATRICS, LLC
1211 UNION AVE STE 700
MEMPHIS TN 38104-6600

Effective Date: July 1, 2015

Exemption Number: 780353584

Expiration Date: June 30, 2019

1211 UNION AVE STE 700
MEMPHIS TN 38104-6600

The Tennessee Department of Revenue has issued a tax-exemption number for the educational, religious, historical, or charitable non-profit organization or institution named above. State law (Tenn. Code Ann. § 67-6-322) gives the Department the authority to allow this organization to make tax-exempt purchases of goods and services that it will use, consume or give away. This authorization for exemption does not extend to sales tax that the organization must collect or pay on its regular sales of goods or taxable services.

This authorization for exemption is limited to sales made directly to the above named organization. This certificate may not be used for sales made to individuals paying with personal checks or personal debit or credit cards, even if the individual is a representative or employee of the above named organization, and he or she will be reimbursed for the purchase. Sellers must refuse to accept the certificate when the sale is made to someone other than the above named organization.

The organization must furnish its suppliers of goods and services with a copy of this certificate. The lower portion of the certificate must be properly completed. The organization must retain the original certificate for copy purposes. The supplier will maintain a file copy as evidence of the exempt sale to the organization. Later purchases made before the expiration date do not require the submission of additional copies.

The organization must notify the Department immediately if it ceases to exist or if its location or mailing address changes.

Richard H. Roberts
Commissioner of Revenue

To Be Completed by the Organization

TO: Supplier's Name _____

Address _____

City _____ State _____ Zip _____

I, Chris McLean, CEO, as an authorized representative of the organization named above, affirm that the purchases made under this authority will be used and consumed by the organization or will be given away.

Under penalty of perjury, I affirm this to be a true and correct statement.

Print Name of Organization Le Bonheur Pediatrics, LLC

Print Name of Purchaser Chris McLean, CEO

Signature of Purchaser *Chris McLean*

Date 7/24/15



TENNESSEE DEPARTMENT OF REVENUE

7800

Certificate of Exemption

UT LE BONHEUR PEDIATRIC SPECIALISTS
1211 UNION AVE STE 700
MEMPHIS TN 38104-6600

April 25, 2014

Account Type: S&U EXEMPT

Account No.: 780362010

Under the provisions of T.C.A. Section 67-6-322, the organization named above is granted authority from the Tennessee Department of Revenue to make purchases, without payment of the Sales or Use Tax, of tangible personal property or taxable services to be used or consumed by the organization itself or to be given away.

The organization must furnish the suppliers of goods and services with a COPY of this exemption certificate. The lower portion of the certificate must be properly completed. The organization MUST retain the original certificate for copy purposes. The supplier will maintain a file copy as evidence of exemption. Later purchases do not require the submission of additional copies. Invoices must contain the name of the organization and the number given above.

This authority does not extend to purchases made by representatives of the organization when the items purchased or services rendered are paid for with personal funds. It does not extend to items purchased to be resold.

THE ORGANIZATION MUST NOTIFY THE DEPARTMENT IMMEDIATELY IF IT CEASES TO EXIST, MOVES, OR IN ANY WAY CHANGES THE ORGANIZATION FROM ITS PRESENT FORM.

Richard H. Roberts
COMMISSIONER OF REVENUE

EFFECTIVE DATE April 25, 2014

TO BE COMPLETED BY THE ORGANIZATION (please print)

TO: SUPPLIER'S NAME _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____

I, _____ as an authorized representative of the organization named above affirm that the purchases made under this authority will be used and consumed by the organization or will be given away. I further affirm that the organization will not use this authority to purchase items for resale.

Under penalty of perjury, I affirm this to be a true and correct statement.

PRINT NAME OF ORGANIZATION: UT LeBonheur Pediatric Specialists

PRINT NAME OF PURCHASER: Mike Nesbit

SIGNATURE OF PURCHASER: 