

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUL 09 2014

COURAGEOUS RECOVERY INC
33 TRADITIONS WAY
LAWRENCE TOWNSHIP, NJ 08648

Employer Identification Number:
46-4904320
DLN:
17053112330024
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
February 20, 2014
Contribution Deductibility:
Yes
Addendum Applies:
No


Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,



Director, Exempt Organizations

ST-5 (2-00, R-16)

Invoices and receipts must show exempt organization as purchaser.

State of New Jersey
DIVISION OF TAXATION
SALES AND USE TAX

Read instructions on bottom of form

* EXEMPT ORGANIZATION CERTIFICATE *
FORM ST-5

ISSUED BY: COURAGEOUS RECOVERY INC.
33 TRADITIONS WAY
LAWRENCE TWP NJ 08648


EXEMPT ORGANIZATION NUMBER 464-904-320/000
Effective Date: 09/05/14
Date Issued: 09/11/14

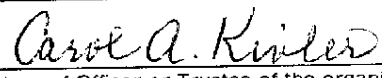
Transaction Date: _____

TO _____
(Name of Vendor)

The undersigned certifies: that the Division of Taxation has determined this organization is exempt from New Jersey Sales and Use Tax for this transaction; and this purchase is directly related to the purposes for which this organization was formed and is being purchased with the organization's funds.

Description of purchase:


DIRECTOR
DIVISION OF TAXATION


(Signature of Officer or Trustee of the organization)
President, Founder
Name and Title of Officer (Please Print)

INSTRUCTIONS FOR EXEMPT ORGANIZATION: Form ST-5 is valid for exemption from sales and use tax on all purchases (except energy and utility service), if the purchase is directly related to the organization's purposes and made with organization (not personal) funds. Retain the original ST-5 (unsigned) in files, make copies and complete and sign them for vendors. Notify the Division of changes in organization name, address or exempt status.

INSTRUCTIONS FOR VENDORS (AND EXEMPT ORGANIZATIONS):

- (a) The ST-5 exempt organization certificate must be an official certificate having the signature of a Director of the Division of Taxation (or a photocopy of the certificate) and must have the organization's name, address and exempt organization number pre-printed by the Division on the upper portion of the certificate, with no apparent alterations.
- (b) The certificate must be properly completed, dated, and signed by an officer of the organization.
- (c) For motel/hotel occupancies, this exemption applies to sales tax, but not the state 'occupancy fee', the 'municipal occupancy tax', or the Atlantic City luxury tax.

Bills or receipts must show the exempt organization as the purchaser. Payment must be from the funds of the exempt organization. Certificates must be retained by the vendor for a period of not less than four years from the date of the last sale covered by the certificate. Subordinate or affiliated organizations may not use the exemption number assigned to the parent organization.

Additional Purchases - This certificate covers additional similar purchases by the same organization. Each sales slip or invoice must show the organization's name and exempt organization number.

ST-5A PERMIT - This Exempt Organization Certificate (ST-5) also serves as an Exempt Organization Permit (ST5A) for the organization to which the certificate is issued.



STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF REVENUE AND ENTERPRISE SERVICES

PO Box 628
Trenton NJ 08625-0628

In reply to:
Cross Agency Collection and Services Bureau
PO Box 252
Trenton, NJ 08646-0252
609-984-6150

COURAGEOUS RECOVERY INC.
C/O CAROL A. KIVLER
33 TRADITIONS WAY
LAWRENCE TWP NJ 08648

RE: 464-904-320/000

Dear Sir/Madam:

Congratulations! Your application for exemption from New Jersey sales and use tax has been approved. An Exempt Organization Certificate (Form ST-5) is enclosed. Please retain this unsigned original as part of your permanent records and make as many copies as needed to give to vendors for proof of exempt purchases.

The ST-5 exemption certificate grants your organization exemption from New Jersey sales and use tax on the organization's purchases of goods, meals, services, room occupancies and admissions that are directly related to the purposes of the organization, except purchases of energy and utility services. Also, your organization is exempt from collecting sales tax on occasional fundraising sales (except sales of motor vehicles) and on sales of donated goods made from a store in which at least 75% of the merchandise is donated and 75% of the workers are volunteers.

Please note that this exemption does not apply to regular (on-going) sales of taxable goods, meals, beverages or services. If your organization operates a catering business, restaurant, bar or similar business, or is a store or internet/catalog business, you must collect sales tax on taxable goods including prepared foods, beverages, alcoholic and soft drinks, cigarettes and cigars.

REMINDER: Also, if your non-profit is a corporation, INC or LLC, you are responsible to file an Annual Report online. You can do so at WWW.NJ.GOV/NJBGS. Click on the down arrow for the drop down at 'I WANT TO' and then click on 'File Annual Reports'.

If the name, address, purpose or operations of your organization change, you must notify the Cross Agency Collection and Services Bureau in writing at P.O. Box 252, Trenton NJ 08646-0252.

For detailed information on your organization's exemptions from sales and use tax, please call the Regulatory Services Branch of the Division of Taxation at (609) 292-5994.

Sincerely,

A handwritten signature in black ink, appearing to read 'Christopher Besler'.

Christopher Besler
Chief,
Cross Agency Collection and Services Bureau

04-08, D205846C,D205846E

Enclosures

Please visit the Division of Revenue and Enterprise Services website at: <http://www.state.nj.us/treasury/revenue>



State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF REVENUE
PO BOX 628
TRENTON, NJ 08646-0628

NEW JERSEY SALES AND USE TAX EXEMPT ORGANIZATIONS

The following are descriptions of rules that affect exempt organization sales and purchases.

Certain Sales by Exempt Organizations

Any sale, amusement charge, use or occupancy by an exempt organization, in the course of a trade or business in substantial competition with privately operated nonexempt business entities, is not directly related to the purposes of the exempt organization. Such an organization shall, in the conduct of the trade or business, pay and collect sales and use taxes in the same manner required of a privately operated nonexempt business.

1. An exempt organization is considered to be engaged in a trade or business in substantial competition with privately operated nonexempt business entities to the extent sales are made as follows:

- i. From a shop or store operated by such organization;
- ii. By mail, telephone, or facsimile orders accepted by such organization on a regular, continuous or long term basis; or
- iii. By or through a nonexempt business entity on behalf of or under an agreement with such organization.

2. An exempt organization is not considered to be engaged in a trade or business in substantial competition with privately operated nonexempt business entities to the extent sales are made by such organizations through fundraising events or activities which are of relatively short duration, and are not held on a regular basis during a calendar year; provided, however, that all proceeds inure to the benefit of the exempt organization. Nothing in this paragraph shall be construed as exempting sales that are subject to sales and use taxes under number 1. above.