

5-13-1940

## Affidavit Claiming Exemption from Collection of Federal Tax on Admissions [Form]

Association des Vigilants

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AFFIDAVIT CLAIMING EXEMPTION FROM COLLECTION  
OF FEDERAL TAX ON ADMISSIONS

To COLLECTOR OF INTERNAL REVENUE

May 13th 1940, 193

At Augusta Maine

The Vigilants Assoc. will give a concert and song Festival

(Name of person or organization)

(Character of entertainment)

on May 19th 1940 in the Lewiston Armory leased from City of Lewiston

(Date or dates)

(Name of building, park, etc.)

(Name of lessor)

and located at Central Avenue, Lewiston, Maine

(Street and No.)

(City)

(State)

Exemption from collection of admissions tax imposed by section 500 of the Revenue Act of 1926, as amended by Section 411 of the Revenue Act of 1928 and Section 711 of the Revenue Act of 1932, is claimed because all the proceeds will inure exclusively to the benefit of St Peter and Paul Parochial School principally

which is a educational Institutions

(Character of beneficiary)

I solemnly swear (or affirm) that the foregoing is true, and I believe the beneficiary named is entitled to the exemption claimed. This oath is taken with the full knowledge that, if false, I will be subject to the fines and penalties imposed by law.

Subscribed and sworn to before me this 13

(Name of claimant)

day of May 1940

By

(State whether individual owner of business, member of firm, or if officer of corporation, or duly authorized manager or agent, give title)

Address

(Official title)

CERTIFICATE OF BENEFICIARY

This is to certify that The Vigilants Assoc.

(Name of person or organization)

has been requested to conduct a concert and song Festival

(Character of entertainment)

for the benefit of St. Peters & Paul Parochial School on May 19th 1940

(Name of beneficiary)

(Date or dates)

and that the statements in the above affidavit relating to this beneficiary are true.

Subscribed and sworn to before me this 13

Signed

(Name of beneficiary)

day of May 1940

By

(Officer or duly authorized agent)

Address

(Official title)

(OVER)

CERTIFICATE OF EXEMPTION FROM COLLECTION OF  
FEDERAL TAX ON ADMISSIONS  
OFFICE OF COLLECTOR

To \_\_\_\_\_, 193

I have received your affidavit on behalf of

(Name of beneficiary)

claiming exemption from collecting the tax on admissions to

(Character of entertainment)

to be given at

(Name of building, park, etc.)

, lessor, located at

(Name of lessor)

(Street and No.)

(City)

(State)

on

(Date or dates)

because the beneficiary named above is a

Your claim for exemption is ALLOWED and you are advised that should it be afterward shown that your claim is improper you may be subject to the fines and penalties prescribed by law.

Your claim for exemption is DISALLOWED because the beneficiary named is not under the law and regulations exempt from collecting the tax on admissions, as the proceeds do not inure exclusively to the benefit of a religious, charitable, or educational institution, society, or organization, or other exempt organization or person.

(CROSS OUT THE PART NOT APPLICABLE)

Collector,

District of

1. **LAW.**—Section 500(b) of Title V of the Revenue Act of 1926 provides as follows: "No tax shall be levied under this title in respect of—(1) any admissions all the proceeds of which inure (A) exclusively to the benefit of religious, educational, or charitable institutions, societies, or organizations, societies for the prevention of cruelty to children or animals, or societies or organizations conducted for the sole purpose of maintaining symphony orchestras and receiving substantial support from voluntary contributions, or of improving any city, town, village, or other municipality, or of maintaining a cooperative or community center moving-picture theater—if no part of the net earnings thereof inures to the benefit of any private stockholder or individual; or (B) exclusively to the benefit of persons in the military or naval forces of the United States; or (C) exclusively to the benefit of persons who have served in such forces and are in need; or (D) exclusively to the benefit of National Guard organizations, Reserve Officers' associations or organizations, posts or organizations of war veterans, or auxiliary units or societies of any such posts or organizations, if such posts, organizations, units, or societies are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private stockholder or individual; or (E) exclusively to the benefit of members of the police or fire department of any city, town, village, or other municipality, or the dependents or heirs of such members; or (2) any admissions to agricultural fairs if no part of the net earnings thereof inures to the benefit of any stockholders or members of the association conducting the same, or admissions to any exhibit, entertainment, or other pay feature conducted by such association as part of any such fair—if the proceeds therefrom are used exclusively for the improvement, maintenance, and operation of such agricultural fairs."

Section 711(c) of Title V, Part II, of the Revenue Act of 1932 provides as follows: Section 500 of the Revenue Act of 1926, as amended, is amended by adding at the end thereof the following subdivision: "(e) The exemption from tax provided by subdivision (b) (1) (A) shall not be allowed in the case of admissions to wrestling matches, prize fights, or boxing, sparring, or other pugilistic matches or exhibitions. The exemption from tax provided by subdivision (b) (1) shall not be allowed in the case of admissions to any athletic game or exhibition the proceeds of which inure wholly or partly to the benefit of any college or university (including any academy of the military or naval forces of the United States.)"

2. **CLAIM FOR EXEMPTION.**—The benefit of exemption from taxes on admissions or excess charges must be secured by executing and filing an affidavit on Form 755 with the collector of internal revenue for the district in which is located the place to which the admissions covered by the claim are to be sold. The claim for exemption must in every case be executed by an officer or duly authorized agent of the organization or individual in control of the admissions or excess charges involved; and where the proceeds of the admissions or excess charges are for the benefit of an organization or of a person or persons not in control thereof the beneficiary, whether an organization or individual, must join in executing the claim for exemption, space therefor being provided on the form. Claims must be filed with the collector a reasonable time in advance of the date upon which the printing of the tickets is contemplated.

Collectors of internal revenue will issue Form 755A notifying claimants as to the allowance or disallowance of their claims.

CERTIFICATE OF EXEMPTION FROM COLLECTION OF  
FEDERAL TAX ON ADMISSIONS

OFFICE OF COLLECTOR

To The Vigilants Assoc.,  
Oliver V. Pelletier, Pres.,  
212 Third St., Auburn, Maine.

Augusta, Me., May 15, 1940

I have received your affidavit on behalf of St. Peter & Paul Parochial School  
(Name of beneficiary)  
claiming exemption from collecting the tax on admissions to Concert and Song Festival  
(Character of entertainment)  
to be given at Lewiston Armory  
(Name of building, park, etc.)  
City of Lewiston, lessor, located at Central Avenue  
(Name of lessor) (Street and number)  
Lewiston, Maine, on May 19, 1940  
(City) (State) (Date or dates)

because the beneficiary named above is a re educational institutions

Your claim for exemption is ALLOWED and you are advised that should it be afterward shown that your claim is improper you may be subject to the fines and penalties prescribed by law.

~~Your claim for exemption is DISALLOWED because the beneficiary named is not under the law and regulations exempt from collecting the tax on admissions, as the proceeds do not inure exclusively to the benefit of a religious, charitable, or educational institution, society, or organization, or other exempt organization or person.~~

(CROSS OUT THE PART NOT APPLICABLE)

Clinton H. Clanson

, Collector,

## PENALTIES

Section 1114 of the Revenue Act of 1926 provides as follows:

"(c) Any person who willfully aids or assists in, or procures, counsels, or advises, the preparation or presentation under, or in connection with any matter arising under, the internal revenue laws, of a false or fraudulent return, affidavit, claim, or document, shall (whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document) be guilty of a felony and, upon conviction thereof, be fined not more than \$10,000 or imprisoned for not more than five years, or both, together with the costs of prosecution.

"(d) Any person who willfully fails to pay, collect, or truthfully account for and pay over, any tax imposed by Titles IV, V, VI, VII, VIII, and IX, or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty of the amount of the tax evaded, or not paid, collected or accounted for and paid over, to be assessed and collected in the same manner as taxes are assessed and collected. No penalty shall be assessed under this subdivision for any offense for which a penalty may be assessed under authority of section 3176 of the Revised Statutes, as amended, or for any offense for which a penalty has been recovered under section 3256 of the Revised Statutes.

"(f) The term 'person' as used in this section includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs."