



MILTON ACADEMY TRAVEL POLICY

Table of Contents

PURPOSE.....	3
RESPONSIBILITIES OF THE TRAVELER	3
RESPONSIBILITIES OF THE APPROVER.....	4
TRANSPORTATION.....	5
DOMESTIC AIR TRAVEL	5
Booking Travel	5
Saving Opportunities	6
Upgrades	6
Frequent Flyer Programs	6
Airport Airline Club Memberships	6
Lost, Delayed or Excess Baggage.....	7
Cancellations.....	7
TRAVEL ON CHARTER AIRCRAFT	7
INTERNATIONAL AIR TRAVEL	7
Safety, Security and International Travel Advisories	7
Foreign Currency Tips.....	7
RENTAL CARS.....	8
Saving Opportunities	8
Insurance	8
Accident Notification	9
Rental Car Cancellation Procedures.....	9
Rental Car Club Memberships.....	9
PERSONAL AUTOMOBILES.....	9
Insurance	10
Non- Reimbursable Auto Expenses	10
OTHER FORMS OF TRANSPORTATION	10
LODGING	11
HOTELS	11
Saving Opportunities	11
Hotel Cancellation Procedures.....	11
Frequent Guest Programs	12
LAUNDRY	12
TELEPHONE.....	12
LODGING IN A PRIVATE RESIDENCE.....	12
MEALS.....	13
Personal Meal Reimbursement	13
Expenses of Meals for Others	13
Tipping for Meals.....	13
Meal Receipts.....	13
ENTERTAINMENT	14
ALCOHOLIC BEVERAGES	14
INCIDENTAL EXPENSES.....	14

MISCELLANEOUS TRAVEL CHARGES	15
TRAVEL EXPENSES OF SPOUSE, FAMILY AND OTHERS.....	15
Spouse's Role	15
COMBINING PERSONAL WITH BUSINESS TRAVEL	15
Indirect Routes	15
Extended lodging.....	15
Rental Cars	16
Non-business Days	16
NON-REIMBURSABLE EXPENSES	17
EXPENSE PROCEDURES	18
AMERICAN EXPRESS CORPORATE CARD PROGRAM.....	18
EXPENSE REPORT	18
EXHIBITS	
Exhibit A - Massachusetts Tax Exempt Certificate.....	19
Exhibit B - New York Tax Exempt Certificate.....	21
Exhibit C - Florida Tax Exempt Certificate	22
Exhibit D - Travel Expense Report.....	23

PURPOSE

Milton Academy has developed the following travel guidelines with input from the Academy's frequent travelers, in accordance with good business practices and Internal Revenue Service regulations. These guidelines exist to protect Milton Academy and its employees.

These guidelines are intended to:

1. establish best practices for employees traveling on behalf of Milton Academy, to ensure that travel is consistent with business objectives, and is fair and equitable;
2. provide a list of these best-practice, cost-saving suggestions and to prevent employees from incurring non-reimbursable expenses;
3. ensure prudent management and reporting of travel expenses in compliance with Internal Revenue Service codes and restricted donor guidelines.

Responsibilities of the Traveler

Milton Academy asks that employees traveling on Academy business keep costs within reasonable limits and adhere to the following policies and procedures.

When traveling on Academy business, you should make plans that serve the best interests of the Academy at the most reasonable cost. Milton will not reimburse excessive or unjustifiable costs. No employee should experience financial loss or gain while on Academy business, and all expenditures must stand the test of reasonableness. Employees are expected to treat travel expenses with prudence consistent with normal living standards. Milton Academy developed this policy to provide a framework of clear expectations as well as necessary flexibility.

Always discuss plans with your manager before making travel arrangements. In areas where the policy is silent, exercise good business judgment. If you have a question or are unclear about what is or is not reimbursable, ask before incurring expenses.

You are responsible for submitting all reimbursement requests related to your travel within seven (7) days of returning to campus. You may delegate responsibility for preparation of reimbursement requests, but you retain accountability for your reimbursement documents.

Responsibilities of the Approver

Authorized approvers have primary responsibility for ensuring compliance with this policy and must verify that expenses:

- were incurred while conducting Academy business;
- are in accordance with this policy;
- are charged to the appropriate internal account.

Approvers must have authorization over the account being charged. Individuals cannot approve their own expenses or those of an individual to whom they report. Another member of ad council must approve reimbursements sought by a department head.

TRANSPORTATION

Domestic Air Travel

Standard practice is to purchase the lowest-priced coach class (or equivalent) tickets using a standard commercial airline.

Exceptions may be allowed if the lowest-priced fare would:

- require circuitous routing;
- require travel during unreasonable hours;
- excessively prolong travel;
- greatly increase the duration of the flight;
- result in increased costs that would offset transportation savings;
- be inadequate for the medical needs of the traveler.

Managers must approve exceptions in advance.

Please note that the IRS regulations prohibit first-class travel.

Booking Travel

The best way to reduce expenses is to book travel in advance. Under normal circumstances, booking travel online eliminates or reduces ticketing and service fees.

Searching a Web site that represents several airlines, such as Orbitz or Expedia, is a way to quickly compare fares and schedules. ITA Software, a firm that builds travel sites, has a search engine (www.itasoftware.com) that yields detailed information about itinerary options. This site provides information only and is not a source for booking tickets. Web sites to review include:

- Cheaptickets.com (you can book hotel, air, and car rental all together)
- AAA.com (membership needed)
- Expedia.com
- Orbitz.com
- Travelocity.com
- Sidestep.com (download the program (free) into your computer; it also works with car rentals and hotels.)
- Kayak.com

Booking directly on the airline's Web site may also provide lower fare options, as can booking a travel package (air/hotel/rental car).

Travel agents charge fees and you should only use one for complex arrangements. Milton recommends two travel agents:

Kristen Foley
Carlson Wagonlit Travel
174 Forbes Road, Suite 112
Braintree, MA 02184
Tel: 781-849-6130
kfoley@carlsonwagonlit.com

Laura Madden
American Express Business Travel
800 South Street, Suite 315
Waltham, MA 02453
Tel: 1-800-964-7409

Saving Opportunities

Make reservations as soon as plans are finalized to obtain lower airfares. Fares tend to increase 21, 14, and seven days before departure.

Being flexible with the day and time of travel can also yield lower fares. While a Saturday night stay might reduce the fare, be sure to weigh this savings against the additional cost of meals and lodging. You should discuss these details with your manager.

While Logan International is the closest airport to Milton, lower fares and parking fees can make flying to and from T.F. Green (Providence) and Manchester airports more cost-effective.

Upgrades

Milton Academy will not reimburse employees for any costs associated with upgrading to a different class of service.

Frequent Flyer Programs

Due to IRS regulations, Milton will not reimburse the cost of tickets purchased with frequent flyer miles, as this is considered additional income and subject to taxation.

You retain all benefits from frequent flyer club memberships under your name; however, such programs must not influence you from selecting the lowest priced flight available.

Airport Airline Club Memberships

Milton does not reimburse dues for membership in an airline club.

Lost, Delayed or Excess Baggage

Airlines are responsible for compensating travelers for delayed or lost baggage. The Academy will not reimburse the cost of personal items lost while traveling on business. If your luggage is lost, ask the airline baggage service staff for assistance and information on reimbursement. Be mindful of new baggage allowances; airlines often charge extra fees for checked bags and for overweight luggage.

Milton will reimburse the cost of reasonable baggage charges. Examples include traveling with heavy or bulky materials or necessary business equipment. Shipping heavy or bulky materials ahead of you is often more convenient and less expensive. The USPS or UPS are consistently the lowest cost domestic shipping options. You may ship items directly from the Academy's shipping/receiving department in Facilities. (UPS automatically provides \$100 in insurance coverage.)

Cancellations

When a trip is canceled, contact the airline immediately. Note your cancellation and ticket number and inquire about using the ticket for future travel. Always note the reason for cancellation on your expense report and use the credit on a subsequent trip.

Travel on Charter Aircraft

For the safety of its employees, the Academy does not suggest flying on chartered aircraft and this should only occur under unusual circumstances and with manager approval.

International Air Travel

When traveling to Asia, Australia or elsewhere in the Pacific Rim, the Academy permits business class airfare with the manager's approval. The School never permits first-class air travel.

Safety, Security and International Travel Advisories

Use caution when traveling to countries for which a travel advisory has been issued by the State Department. Updated information is available at <http://travel.state.gov>.

Foreign Currency Tips

Be aware of currency restrictions for countries you are visiting. The Web site www.oanda.com provides currency conversation rate charts. Generally, making an ATM withdrawal will generate the best exchange rate. Check with your bank before you depart to ensure your PIN will work at your destination. Avoid exchanging funds at hotels, which often charge excessive fees and rates.

Should you have excess currency as you depart, paying part of your hotel bill in cash is a good way to use those funds.

Rental Cars

The Academy will reimburse for rental of a compact size car when car rental is necessary. If a business purpose dictates a different class of car, a manager must approve it.

Before renting a car, consider shuttle services and taxis, particularly for transportation between airport and lodging.

Mileage reimbursement is not available for rental cars. In these cases, the direct cost of gasoline is reimbursable. Speeding, traffic and parking ticket expenses will not be reimbursed.

Most car rental agencies require that drivers be 25 years of age or older to rent a car. Alamo is the preferred vendor for those under 25 years of age.

Saving Opportunities

Consider joining complimentary frequent renter clubs for access to express pick-up, drop-off, free upgrades and discounts.

- If renting a car for several days, inquire about weekly rates, as these can be less expensive than renting for individual days. Be aware, however, that returning the rental car early may invalidate the discount.
- Make reservations as soon as travel plans are finalized to obtain advance purchase discounts.
- Inquire about other discounts (AAA if you are a member).

At pick-up:

- Consider a fuel pre-purchase option as this can save time and is typically less expensive than fuel costs close to airports.

At drop-off:

- Refill gasoline prior to returning rental car. Gas charges at the rental locations average 50 percent more than independent filling stations.
- Be on time to avoid additional hourly charges.

Insurance

Car rental agreements for Academy business should, for insurance reasons, include "Milton Academy" with the name of an individual. When you are the primary renter, use your Milton Academy American Express Card to reserve and pay for an auto rental. This provides an

additional layer of insurance for theft of or damage to most rental vehicles. This coverage is in addition to your other sources of insurance.

When renting a car for domestic travel, decline additional automobile insurance as you are covered under the Academy's automotive liability insurance.

When renting a vehicle for international travel, accept all insurance coverage. Insurance coverage in foreign countries is reimbursable.

Personal use of a rental car during a business trip is typically not covered under Academy insurance. Insurance coverage is provided the day before, the day after, and during the business trip. If you extend a business trip for personal reasons, consider purchasing insurance coverage for those extra days. The Academy will not reimburse coverage for personal use.

Accident Notification

If a rented vehicle is involved in an accident, contact Milton Academy campus safety at 617-898-2911 no later than the following business day.

Rental Car Cancellation Procedures

You are responsible for canceling rental car reservations and must contact either the travel agency or the rental car company. Always request and record the cancellation number in case of billing disputes.

Rental Car Club Memberships

Membership fees for rental car club programs are not reimbursable; however, they are often free if you ask.

Personal automobiles

Milton Academy will pay a standard rate per mile for official Academy travel by private automobile based on the actual driving distance. The standard mileage allowance, defined by the IRS and maintained on their Web site, is in lieu of actual automobile expenses including but not limited to fuel, maintenance, insurance, etc. The reimbursement rate as of June 30, 2010 is 50 cents per mile and is subject to change.

Mileage from an employee's home to a regular assigned work location is a commuting expense and is not reimbursable. However, if going directly from home to another work assignment other than the regular work location, and the distance to the work assignment is greater than the distance to the regular work location, you can be reimbursed for the difference.

The Academy will reimburse for standard toll and parking fees. Speeding, traffic and parking ticket expenses will not be reimbursed.

Insurance

The owner of a private vehicle used for business should carry adequate insurance coverage for his or her protection and for the protection of any passengers.

Non-reimbursable Auto Expenses

Non-reimbursable costs include, but are not limited to, car repairs, tickets, fines and traffic violations, even if obtained during business-related travel.

Commuting costs associated with travel to and from an employee's residence and the Academy (or normal work location) is treated as a commuting expense and is not reimbursable.

Other Forms of Transportation

When using railroads, buses or other commercial transportation, the Academy will pay the cost of the lowest first-class accommodations available for the trip. (Reimbursement will not exceed the commercial airfare cost for the same trip.) The School does reimburse costs for shuttle services and taxi charges used for business travel.

Amtrak's Acela trains are an attractive alternative for travel to New York City as is the Limoliner from Boston or Framingham. You can book tickets online at www.amtrak.com or www.limoliner.com.

LODGING

Hotels

When traveling for Milton, select hotels that are safe, convenient and comfortable. Exercise prudent judgment in selecting accommodations and obtaining a reasonable lodging rate. If an expense report reflects rates that are significantly higher than standard, you will be asked to explain the difference. If you are uncertain about what is considered reasonable, ask your manager before making lodging arrangements.

Booking rooms online (through hotels.com, travelocity.com, AAA.com, or through the hotel's Web site.) usually results in the best rates. When traveling to a conference, it is appropriate to stay at the hotel hosting the conference, assuming that the daily rate is not unreasonably expensive relative to other alternatives.

Room and guest services used for personal entertainment are generally considered personal expenses and should be paid for by the employee. These would include in-room movies, extensive personal calls, bar bills, magazines, newspapers, sundries, etc.

Saving Opportunities

- Book in advance to secure favorable rates.
- Book online (e.g. AAA.com, kayak.com, venere.com, travelocity.com, and hotels.com).
- Booking travel packages (air/hotel/rental car) may reduce costs as opposed to booking each independently.
- As Milton Academy is a member of the Council for Advancement and Support of Education (CASE), employees receive discounted hotel rates at Club Quarters, a private hotel network. Club Quarters are located in Boston, Chicago, Houston, London, New York, Philadelphia, San Francisco, and Washington, D.C. Simply log into the Club Quarters web site (www.clubquarters.com) using the password "CASE."
- Bring Milton's tax-exempt certificate and ask to have the tax removed from your bill. These certificates vary from state to state; however, some hotels in other states will take tax-exempt certificates from Massachusetts. Massachusetts, New York and Florida tax-exempt certificates are attached as exhibits A, B and C.
- If you make reservations over the phone with a hotel representative, ask if the hotel offers discounts to non-profits or educational institutions.

Hotel Cancellation Procedures

It is your responsibility to notify either the hotel or the agency with which the reservation was made to cancel a room reservation. Cancellation deadlines are based on the local time at the destination hotel. Always request and record the cancellation number in case of billing disputes.

Frequent Guest Programs

Many hotels have frequent guest programs that reward travelers with free accommodations or other benefits. Milton Academy will not reimburse its employees for the value of free accommodations or other benefits used for business travel as this is considered taxable income and subject to IRS taxation.

When traveling, you retain all benefits from frequent guest programs; however, you must select hotels based on reasonable pricing and not on frequent guest memberships. Membership fees associated with joining frequent guest programs are not reimbursable.

Laundry

Milton will reimburse the cost of reasonable and actual expenses for laundry services that are necessary due to an absence from home for five or more days or when unusual circumstances mandate these services.

Telephone

Milton will reimburse the cost of telephone, fax and computer connections that are reasonable and necessary for conducting Academy business. A reasonable number of personal telephone calls that allow you to stay in contact with your family are also reimbursable.

Lodging in a Private Residence

If you stay in a private residence with relatives or friends while traveling on business you will be reimbursed for reasonable actual expenses incurred to extend appreciation to your host(s) in the form of a modest gift, dinner, flowers, etc. Your manager must approve reimbursement for these tokens of appreciation.

For guests staying near campus on Academy business (guest speakers, etc.) The Comfort Inn in Randolph is the closest hotel to campus and offers the Academy a discounted rate (781-961-1000). Also inquire about the Comfort Inn's "rack rate," as it may be lower than the Academy's fixed discount rate.

MEALS, ENTERTAINMENT AND INCIDENTAL EXPENSES

Meals

Milton Academy will reimburse for allowable meal expenses incurred during business travel.

Personal Meal Reimbursement

The Academy will reimburse the cost of three meals a day. On the days of travel to or from the destination, your departure and return times should determine whether a meal was incurred during the period of travel.

Show prudence and fiscal responsibility in choosing a restaurant and avoid high-end establishments unless circumstances dictate that it is an appropriate choice. You will be reimbursed for personal meal expenses according to actual and reasonable costs accompanied by original receipts.

Expenses of Meals for Others

Employees sometimes pay for business-related meals for others. The Academy will reimburse these costs when the name(s) of the meal attendees are provided and the business purpose of the meal is justified.

Business meals are defined as meals taken with one or more non-employees during which specific business discussions take place. The School will reimburse for business meal expenses as determined by a manager.

Tipping for Meals

Milton will reimburse tips included on meal receipts. As a general rule, tips should range from 15-20 percent of the bill and not exceed this level. International standards may vary.

Meal Receipts

From an IRS perspective, for meals and entertainment to qualify as a business expense, they must be ordinary, necessary and directly related to or associated with the Academy's mission. When traveling for Milton, avoid lavish and extravagant meals. The IRS imposes strict substantiation and documentation requirements on expenditures, and the Academy must be able to provide the following documentation on such expenses:

1. the name and location of the restaurant (or venue)
2. the date and amount of expense
3. business purpose of the meal (or service)

Gratuities should be shown on the credit card receipt or restaurant receipt.

Entertainment

Discuss reimbursement for entertainment expenses with your manager in advance. Entertainment receipts follow the same format as meal receipts.

Alcoholic Beverages

Always keep the use of alcohol for business meals and entertainment purposes to a minimum. The Academy will not reimburse the cost of personal liquor or excessive amounts of alcohol.

Incidental Expenses

Reimbursable incidental expenses include appropriate, reasonable fees and tips for persons providing services, such as food servers, hotel housekeeping and luggage handlers.

MISCELLANEOUS TRAVEL CHARGES

Travel Expenses of Spouse, Family and Others

In general, the expenses of a spouse, family or others accompanying the Milton employee are not reimbursable. Exceptions to this policy are rare.

Spouse's Role

The Academy will not reimburse travel expenses for a spouse or other person who has no significant role in the business purpose of the travel.

When a spouse who attends a function has a significant role in the proceedings or is involved in fundraising activities, this constitutes a valid business purpose. Prior to travel for fundraising purposes, a manager must approve all reimbursed spousal travel in writing.

In such cases, the Academy will reimburse the cost of a spouse's non-personal expenses directly resulting from travel on School business; in these cases you must include the business purpose for your spouse's expenses on your expense report. Other expenses for spouses of travelers, if reimbursed as an approved exception, are taxable and included on payroll records as taxable income.

Combining Personal with Business Travel

You may combine personal travel with business travel with your manager's approval, provided there is no additional cost to Milton. Milton will reimburse the cost of expenses that you would have incurred if traveling solely on Academy business.

In these cases, submit reimbursement requests with proper documentation clearly outlining the business and personal portions of the travel expenses.

Indirect Routes

If taking an indirect route or interrupting a direct route for purposes other than Academy business, the School will reimburse you for airfare at either the actual charge or the charge that would have been incurred by traveling the direct route by the most economical means, whichever is less.

Extended Lodging

Should you choose to voluntarily extend a stay, the Academy will reimburse lodging costs for the business length of the stay at the rate you would have paid if traveling alone. You must pay the remaining balance separately.

Rental Cars

Always subtract any personal portion of the cost of a rental car from the total rental bill before requesting reimbursement. Calculate the personal portion by prorating the cost of the rental over the number of days for personal use and number of days for business use.

Non-business Days

Weekends, holidays and other necessary layover days may be counted as business days only if they fall between business travel days. If these days fall at the end of the business activity and the traveler remains at the business destination for non-business reasons, Milton will not reimburse for the cost of the additional days. The exception to this policy is when the total amount is lower because the traveler stays over a weekend or holiday, and this should be explicitly stated on the travel expense report.

NON-REIMBURSABLE EXPENSES

The following expenses are not reimbursable under this policy:

- alcohol except in minimal quantities (a glass of wine with dinner)
- American Express Membership Rewards Program fees
- personal liquor or mini-bar service
- personal grooming services, such as barbers, hairdressers and shoe shines
- car rental insurance purchased for domestic travel
- personal car insurance
- commuting expenses (employee travel to and from work on daily basis)
- clothing or personal items
- dues in private clubs
- expenses for family, child care, pet care, home, and property care (including lawn care and snow removal) while traveling
- frequent flyer and other similar awards for hotel and car rentals
- health club, gym and recreational fees, including massages and saunas
- hotel and car rental cancellation fees for no-shows
- personal entertainment expenses such as movie or show tickets, or in-room movies
- insurance costs, such as life insurance, personal automobile insurance and baggage insurance
- laundry or valet service for travel of fewer than five days
- lost baggage
- loss or theft of cash advance money, airline tickets, personal funds or property
- newspapers or magazines
- parking tickets or traffic violations
- passport fees (note: visa fees are reimbursable if necessary for Academy travel)
- personal automobile repairs
- personal credit card annual fees
- personal telephone charges in excess of reasonable calls home, generally one per day
- theft, loss or damage to personal property
- upgrades (air, hotel, car, etc.)
- expenses related to vacation or personal days taken before, during or after a business trip
- membership fees (such as frequent traveler/guest fees, airline clubs, membership rewards)

EXPENSE PROCEDURES

Travelers seeking reimbursement must submit their expenses in one of the following ways:

American Express Corporate Card Program

American Express issues personal liability charge cards to certain Academy employees for charging Academy-related business expenses including travel. American Express Card statements are available online; you should submit these statements to the business office by the fifth of every month with explanations of the expenses incurred relating to travel. This should include:

- purpose of travel/expense,
- original receipts,
- the department account number to be charged, and
- signature of approver.

Expense Report

You can find a copy of the Travel Expense Report (attached as Exhibit D) in FirstClass under the "MiltONline Forms" section. To submit for reimbursement of a travel expense, completely fill out the travel reimbursement form, print a copy of the form, attach all receipts, and forward it to your supervisor for approval. Once your supervisor has signed this form, forward the form (including receipts) to Marjorie Brazier in the business office who will review your request and process your reimbursement if it meets the above criteria.

EXHIBIT A – MASSACHUSETTS TAX EXEMPT CERTIFICATE



MASSACHUSETTS DEPT. OF REVENUE
PO Box 7010
Chelsea, MA 02150-7010



NAVJEET K. BAL, COMMISSIONER
TERESA O'BRIEN-HORAN, DEPUTY COMMISSIONER

870C



MILTON ACADEMY
170 CENTRE ST
MILTON MA 02186-3397

Notice 30048
Exemption Number 042 103 603
Date 03/02/09
Bureau TSD MGT SERV
Phone (617) 887-6367

Dear Taxpayer,

A review of our records indicates that the Massachusetts sales/use tax exemption for **MILTON ACADEMY**, a tax-exempt 501(c) (3) organization, will expire on **04/17/09**.

The Department of Revenue is issuing this notice in lieu of a new Form St-2, "Certificate of Exemption". The notice verifies that the Massachusetts Department of Revenue has renewed the sales/use tax exemption for **MILTON ACADEMY** subject to the conditions stated in Massachusetts General Laws, Chapter 64H, sections 6(d) or (e), as applicable.

*The organization remains responsible for maintaining its exempt status and for reporting any loss or change of its status to the Department of Revenue. Absent the Department of Revenue's receipt of information from the taxpayer by the expiration date of the current certificate that the entity no longer holds exempt status under the above provisions, the taxpayer's certificate is renewed. **This renewal will expire on 04/17/19.***

The taxpayer's existing Form ST-2, in combination with this renewal notice may be presented as evidence of the entity's continuing exempt status. Provided that this requirement is met, all purchases of tangible personal property by the taxpayer are exempt from sales/use taxation under Chapter 64H or I respectively, to the extent that such property is used in the conduct of the purchaser's business.

Any abuse or misuse of this notice by any tax-exempt organization or any unauthorized use by any individual constitutes a serious violation and will lead to revocation. **Willful misuse of this notice is subject to criminal sanctions of up to one year in prison and \$10,000 in fines (\$50,000 for corporations).**

This notice may be reproduced.

Sincerely,

Navjeet K. Bal
Commissioner of Revenue



Form ST-2
Certificate of Exemption

Massachusetts
Department of
Revenue

Certification is hereby made that the organization herein named is an exempt purchaser under General Laws, Chapter 64H, sections 6(d) and (e). All purchases of tangible personal property by this organization are exempt from taxation under said chapter to the extent that such property is used in the conduct of the business of the purchaser. Any abuse or misuse of this certificate by any tax-exempt organization or any unauthorized use of this certificate by any individual constitutes a serious violation and will lead to revocation. Willful misuse of this Certificate of Exemption is subject to criminal sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines. (See reverse side.)

MILTON ACADEMY
170 CENTRE ST.
MILTON MA 02186

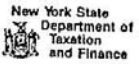
EXEMPTION NUMBER E
042-103-603
ISSUE DATE
04/17/99
CERTIFICATE EXPIRES ON
04/17/04

NOT ASSIGNABLE OR TRANSFERABLE

COMMISSIONER OF REVENUE
FREDERICK A. LASKEY

Exhibit B – New York Tax Exempt Certificate

ST-119 (4/92) State of New York - Department of Taxation and Finance - Exempt Organization Section, Taxpayer Assistance Bureau



Exempt Organization Certificate

The organization named below is exempt from payment of the New York State and local sales and use tax.

The number shown on this certificate must be entered on any Form ST-119.1, *Exempt Organization Certification*, presented to a vendor. If this certificate is lost or destroyed, you may obtain a replacement by notifying the Taxpayer Assistance Bureau.

This certificate does not require renewal and will remain in effect unless it is revoked or cancelled. Exempt status may be revoked for any reason constituting misuse of the authority granted under this certificate.

Milton Academy
170 Centre St
Milton, MA 02186

Certificate number
EX 207919
Date issued
January 10, 1994

Not Transferable - Retain In Your Files

Exhibit C – Florida Tax Exempt Certificate

00033



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 04/05
01/14/09

85-801255579C-4	02/18/2009	02/28/2014	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

THE TRUSTESS OF MILTON ACADEMY
170 CENTRE ST
MILTON MA 02186-3338

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 04/05

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (FAC).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others by your organization of tangible personal property, sleeping accommodations or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, FAC).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony. Any violation will necessitate the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Central Registration at 850-487-4130. The mailing address is PO BOX 6480, Tallahassee, FL 32314-6480.

Exhibit D – Travel Expense Report

Printed by:
Title: Travel Expenses : MiltONline

Tuesday, September 08, 2009 4:25:42 PM
Page 1 of 1



Unsent Message

Subject: Travel Expenses

From: [Redacted]

To: Business Office Travel

Milton Academy
Travel Expense ...

Date:

This form must be e-mailed by an authorized signer for the department or it will not be processed.

Nam...
Purpose of Ev...
Where Attended
When Attended
Who Attend...
Account(s) to Charge

	Date	Date	Date	Date	Total
	10/16/...	10/16/...	10/16/...	10/16/...	Expenses
Car Travel - Miles Driven	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
X \$0.55 per mile	0.00	0.00	0.00	0.00	0.00
Car Rental	0.00	0.00	0.00	0.00	0.00
Tolls & Gas (Gas if Ren...	0.00	0.00	0.00	0.00	0.00
Other Travel	0.00	0.00	0.00	0.00	0.00
<input checked="" type="radio"/> A... <input type="radio"/> B... <input type="radio"/> Tr... <input type="radio"/> Ot...	If Other, de...				
Motel/Hotel	0.00	0.00	0.00	0.00	0.00
Breakfast	0.00	0.00	0.00	0.00	0.00
Lunch	0.00	0.00	0.00	0.00	0.00
Dinner	0.00	0.00	0.00	0.00	0.00
Baggage, Tips	0.00	0.00	0.00	0.00	0.00
Taxi or Car Servi...	0.00	0.00	0.00	0.00	0.00
Other (specify)	0.00	0.00	0.00	0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	0.00
				Less Travel Advance	0.00
				Amount Due Milton Academy	0.00
				Amount Due You	0.00