

**To:**

**Refuit Medi-Cal (Registered Association)**

**7/1 Noam Elimelech, Beitar Illit, 9052407**

**File No. 580660785**

**Date of Issue: 20/06/2023**

Re: Public Institution Authorization regarding donations according to Section 46 of the Income Tax Ordinance

I am happy to inform you that it was decided to extend the said authorization, without any need for you to submit a request to renew it. The updated authorization is located on the Income Tax Authority's internet site. In accordance with this, donations to your institution will give your contributor a tax credit from what he would be obligated to pay, as stated in this section, subject to the law and what is stated herein:

1. The automatic said renewal does not comprise an authorization of sound management of the institution according to all the laws. The Tax Authority can conduct an audit from time to time to examine whether the institution is being managed soundly. We especially want to bring to your attention the obligation to submit Form 1217B each year, including complete details of all those that receive support and assistance from you.
2. This authorization is contingent on your institution not changing its objectives and that its activities should not deviate from what is said regarding them, and also that the institution should fulfill everything stated in the letter of commitment that was attached to its request to be recognized as a public institution, including filing annual reports that are audited by accountants to the Tax Authority, as required by law.
3. This authorization is contingent on the institution not issuing a receipt for a contribution due to receipt of the institution that is given in exchange for the payer, and also, it should not issue a receipt for a donation starting from the date that it ceases its operations.
4. The public institution has to operate according to the law. Your attention is being referred to Section 2 (B) (1) (D) of the income tax instructions (Management of Account Books by the Institution). 5752/1992, which required listing contributions in a separate receipt book, with each receipt having printed on it "For the institution, income tax authorization of donations according to Section 46 of the Ordinance".
5. This authorization does not in any way determine that the income of the Institution does not include income from a business or income from any other source that requires tax payment or that is tax exempt according to any law.
6. If the institution did not meet one of the required terms upon which the authorization is contingent, this authorization is canceled.

7. This letter is designated to give information to the institution only, and does not serve as written proof. You can look at the valid authorization and print it from the Tax Authority website (לשונית: מס הכנסה. מידע למוסדות ציבור ומלכ"רים) at the following link: <HTTPS://WWW.MISIM.GOV.IL/GMTRUMOT/STARTPAGE1.ASPX> or scan the QR code that appears on the bottom of the page on your smartphone.

Sincerely,

Erez Orad, Accountant

Senior Manager of Division of Public Institutions and Nonprofit Institutions



Form GM\079