

Texas Sales and Use Tax Exemption Certification

This certificate does not require a number to be valid.

Name of purchaser, firm or agency Toastmasters International	
Address (Street & number, P.O. Box or Route number) 9127 S. Jamaica Street, Suite 400,	Phone (Area code and number) 720 439 5050
City, State, ZIP code Englewood, Co 80112	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: _____

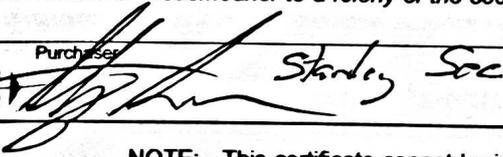
Street address: _____ City, State, ZIP code: _____

Description of items to be purchased or on the attached order or invoice:

Purchaser claims this exemption for the following reason:

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

sign here 	Purchaser Stanley Soc	Title District 55 Director	Date 7/12/2018
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NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.
THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.
Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

**This certificate should be furnished to the supplier.
Do not send the completed certificate to the Comptroller of Public Accounts.**

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

OCT 27 1971

In reply refer to:
Form M-3441
T:MS:EO:R



▷ Toastmasters International
c/o Robert T. Engle, Exe. Dir.
2200 North Grand Avenue
Santa Ana, California 92711
EIN 95-1300076 KD 95

— Gentlemen:

Date of original group exemption letter: July 13, 1962

Based on the information supplied, we rule that the new subordinates you recently submitted for addition to your group exemption roster are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. This ruling supplements your original group exemption letter..

Each subordinate is required to file Form 990, Return of Organization Exempt From Income Tax, if its gross receipts in each year are normally more than \$5,000. If filing is required, and if you do not include the subordinates in a group return, each must file the Form 990 by the 15th day of the fifth month after the end of its annual accounting period.

The new subordinates are not required to file a Form 1120 income tax return. However, if they are subject to tax on unrelated business income under section 511 of the Code, they must file Form 990-T.

The new subordinates are not liable for Federal unemployment taxes. They are liable for social security taxes only if they have filed waiver of exemption certificates, as provided in the Federal Insurance Contributions Act. (Your District Director will be glad to tell you more about the latter point.)

Donors may deduct contributions to your new subordinates, as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of the new subordinates are deductible for Federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.

Next year, within 45 days after your annual accounting period closes, please send us two copies of the following information about your subordinates:

1. A statement describing all changes during the year in the purposes, character, or method of operation of your subordinates.
2. A list showing the name, employer identification number (if the subordinate is required to file Form 990), and mailing address, including ZIP Code, of each subordinate on your group exemption roster that during the year:
 - a. changed its name or address;
 - b. was deleted from the roster; or
 - c. was added to the roster.

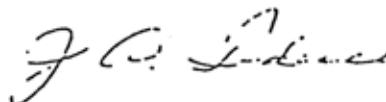
A directory of subordinates may be substituted for this list if it includes the required information and identifies the affected subordinates according to the three categories above.

3. For subordinates added to the roster, a letter signed by one of your principal officers containing or attaching:
 - a. a statement that the information upon which your present group exemption letter is based applies to the new subordinates;
 - b. a statement that each has given you written authorization to add its name to the roster;
 - c. a list of those to which the Service previously issued separate rulings or determination letters relating to exemption; and
 - d. a statement that none of the new subordinates is a private foundation as defined in section 509(a) of the Code.
4. If applicable, a statement that your group exemption roster did not change during the year.

Please be sure to enter your employer identification number on all your tax returns and in your correspondence with the Internal Revenue Service.

Thank you for your cooperation.

Sincerely yours,



Chief, Rulings Section
Exempt Organizations Branch

S U S A N

C O M B S

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS

WWW.WINDOW.STATE.TX.US



May 25, 2012

Mr. Brandon Wheatley
Toastmasters International
23182 Arroyo Vista
Rancho Santa Margarita, California 92688

Dear Mr. Wheatley:

Toastmasters International qualified for exemption from the Texas franchise tax effective Sept. 1, 1975, and from the Texas sales and use tax effective Aug. 29, 1977, as a 501(c)(3) organization. The exemption does not extend to the hotel occupancy tax.

Vendors that require verification of the exemption may use our search located online at http://window.state.tx.us/taxinfo/exempt/exempt_search.html.

We have assigned Texas taxpayer number 32002727736 to the organization. Please reference this number in correspondence with us. The assignment of the taxpayer number does not mean the organization is permitted to collect or remit Texas taxes. Exempt organizations must collect taxes on most of their sales. Please give our Tax Assistance section a call at 800- 252-5555 if you need a sales tax permit.

The sales tax exemption extends to goods and services purchased for use by your organization. The exemption does not apply if the purchase is for the personal benefit of an individual or private party, or is not related to the organization's exempt purpose. For more information, please see our publication # 96-122, *Exempt Organizations – Sales and Purchases*.

A valid exemption certificate (form 01-339/Back) can be issued instead of paying tax when buying taxable items necessary to the exempt purpose of the organization. The exemption certificate does not need a taxpayer number to be valid, but you may provide your taxpayer number if the seller requests it. The exemption certificate can be obtained online at www.cpa.state.tx.us/taxinfo/taxforms/01-339.pdf.

Our goal is to provide you with prompt, professional service. Please take a moment to complete our on-line survey at aixtcp.cpa.state.tx.us/surveys/tpsuv2/index.html.

Sign up for ongoing email updates for any tax or subject you are interested in. Join an email group online at www.window.state.tx.us/subscribe_

If you have any questions, write to us at exempt.orgs@cpa.state.tx.us or P. O. Box 13528, Austin, Texas 78711-3528, or call us at 800- 531-5441, ext. 34726. The fax number is 512- 475-1598. Also, our publications and other helpful information are online at www.window.state.tx.us/taxinfo/exempt.

Sincerely,

A handwritten signature in cursive script that reads "Judy Evanicky".

Judy Evanicky
Exempt Organizations Section