

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/tpsurr2/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