



COMPTROLLER OF PUBLIC ACCOUNTS

P.O. BOX 13528
AUSTIN, TX 78711-3528

October 17, 2005

Ms. Jeanne Chin
Finance Manager
First Presbyterian Church of Arlington
1200 S. Collins Street
Arlington, Texas 76010-2846

Dear Ms. Chin:

First Presbyterian Church of Arlington is exempt from Texas **franchise tax** as a religious organization effective July 25, 1918, and from Texas **sales and use tax** and **the state portion of hotel occupancy tax** effective September 1, 1975.

The organization has a Texas sales and use tax permit, and the Texas taxpayer number assigned to the organization is 17508274077. Please reference this number in correspondence with us. Exempt organizations must collect taxes on most of their sales. Please give our Tax Assistance Section a call at 1-800-252-5555 if you have questions about your sales tax responsibilities.

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 is not related to the organization's exempt purpose. For more information, please see our publication # 96-122, *Exempt Organizations - Sales and Purchases*.

The sales tax exemption certificate can be issued instead of paying tax when buying taxable items related to the exempt purpose of the organization. The exemption certificate does not need a taxpayer identification number to be valid, but you may provide your taxpayer number if the seller requests it.

Employees of the organization may issue a hotel exemption certificate in the name of the organization when traveling on official business, in lieu of paying the state portion of the hotel occupancy tax. Individuals or groups of individuals who are not employees of the organization may also issue a hotel exemption certificate in the name of the organization when traveling on official business, but, for the hotel tax exemption to apply, payment must be made with the organization's funds.

The hotel may require a copy of your exemption letter or other verification, such as a printout from the Comptroller's list of exempt entities, showing the organization is exempt from hotel tax. This allows the hotel to accept the exemption certificate in good faith.

Exemption certificates are enclosed. Make as many copies of the exemption certificates as you need.

TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

Name of purchaser, firm or agency <i>First Presbyterian Church Arlington</i>	
Address (Street & number, P.O. Box or Route number) <i>1200 S. Collins</i>	Phone (Area code and number) <i>817-274-8286</i>
City, State, ZIP code <i>Arlington, TX 76010</i>	

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:

Non-Profit Religious Organization

I understand that I will be liable for payment of sales or use taxes which may become due for failure to comply with the provisions of the Tax Code: Limited Sales, Excise, and Use Tax Act; Municipal Sales and Use Tax Act; Sales and Use Taxes for Special Purpose Taxing Authorities; County Sales and Use Tax Act; County Health Services Sales and Use Tax; The Texas Health and Safety Code; Special Provisions Relating to Hospital Districts, Emergency Services Districts, and Emergency Services Districts in counties with a population of 125,000 or less.

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.

Purchaser sign here <i>Jess K Chin</i>	Title <i>Financial Manager</i>	Date
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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.