

# STATE OF TEXAS SALES TAX CERTIFICATE OF EXEMPTION

## TEXAS SALES AND USE TAX EXEMPTION CERTIFICATE

|  |                              |
|--|------------------------------|
| Name of purchaser, firm or agency<br><b>Whitt Elementary PTA</b>             |                              |
| Address (Street and number, P.O. Box or Route number):<br>7520 Woodcreek Way | Phone (Area code and number) |
| City, State, ZIP code<br>Sachse, Texas 75048                                 |                              |

|  |       |      |
|--|-------|------|
| <p>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 form:</p> <p>Seller: _____</p> <p>Street address: _____ City, State, ZIP code: _____</p> <p>Description of items to be purchased or on the attached order or invoice:</p> <p>_____</p> <p>_____</p> <p>Purchaser claims this exemption for the following reason:</p> <p>Whitt Elementary PTA is a 501 (c)(3) organization under the Texas PTA as designated by the IRS as of August 1, 2008. As a member of the Texas PTA, Whitt Elementary is automatically exempt from the payment of sales tax.</p> <p>Our EIN number is 26-2707278. Please call our Tax Assistance Section at 1-800-252-5555 if you have any questions.</p> <p>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 Tax Act, Sales and Use Taxes for Special Purpose Taxing Authorities, County Sales and Use Tax Act, County Health Services Sales and Use Tax and 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.</p> <p>I understand that it is a misdemeanor to give an exemption certificate to the seller for taxable items which I know, at the time of purchase, will be used in a manner other than that expressed in this certificate and upon conviction may be fined not more than \$500 per offense.</p> |       |      |
| Purchaser<br><br>sign<br>here  | Title | Date |

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

## Important Information from the Texas Comptroller



### COMPTROLLER OF PUBLIC ACCOUNTS

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

October 19, 2006

Karen Slay  
Treasurer  
Texas Congress of Parents and Teachers  
405 West 11<sup>th</sup> Street  
Austin, Texas 78701-2113

Dear Ms. Slay:

Texas Congress of Parents and Teachers is exempt from **Texas franchise tax** as an educational organization effective March 5, 1923, and from **Texas sales and use tax** and the **state portion of hotel occupancy tax** effective September 1, 1975. The organization is also recognized as a 501(c)(3) group organization.

This exemption also covers all Parents and Teachers Associations (PTAs) that are affiliated members of Texas Congress of Parents and Teachers.

The organization has a Texas sales and use tax permit, and the Texas Taxpayer Identification number assigned to the organization is 17410544039. 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 Texas Taxpayer Identification 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.

Changes to the organization's registered agent and registered office address must be filed with the Texas Secretary of State. The changes can be made online at