



# COMPTROLLER OF PUBLIC ACCOUNTS

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

April 27, 2005

**RECEIVED**

**MAY 02 2005**

**WELS  
FINANCIAL SERVICES**

Nancy L. Gittel  
Financial Services  
Wisconsin Evangelical Lutheran Synod  
2929 North Mayfair Road  
Milwaukee, WI 53222-4398

Dear Ms. Gittel:

Wisconsin Evangelical Lutheran Synod is exempt from Texas **franchise tax** as a religious organization effective March 14, 2005, and from Texas **sales and use tax** and **the state portion of hotel occupancy tax** effective September 1, 1975.

We have assigned **Texas taxpayer number 13908420840** 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 1-800-252-5555 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 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.

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 <http://www.sos.state.tx.us/corp/sosda/index.shtml> or you can download the forms and

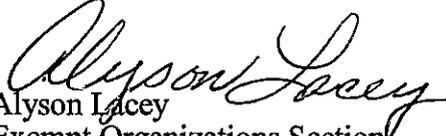
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instructions from <http://www.sos.state.tx.us/corp/nonprofit.shtml>. You can also contact them at [corpinfo@sos.state.tx.us](mailto:corpinfo@sos.state.tx.us) or by calling (512) 463-5582. It is important to maintain current registered agent information, because this is how we will contact you if we have reason to believe that your organization no longer qualifies for exemption.

Our goal is to provide you with prompt, professional service. Please take a moment to complete the enclosed survey. If it is more convenient, you may complete our on-line survey at <http://aixtcp.cpa.state.tx.us/surveys/tpsuv/>.

If you have any questions, write to us at [exempt.orgs@cpa.state.tx.us](mailto:exempt.orgs@cpa.state.tx.us), or call us toll-free at 1-800-531-5441, extension 34230. Also, our publications, exemption certificates and other helpful information are online at <http://www.window.state.tx.us/taxinfo/exempt>.

Sincerely,

  
Alyson Lacey  
Exempt Organizations Section

# Texas Sales and Use Tax Resale Certificate

Name of purchaser, firm or agency as shown on permit	Phone (Area code and number)											
Address (Street & number, P.O. Box or Route number)												
City, State, ZIP code												
Texas Sales and Use Tax Permit Number (must contain 11 digits)												
<table border="1" style="width:100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width:10%;"></td><td style="width:10%;"></td> </tr> </table>												
Out-of-state retailer's registration number or Federal Taxpayers Registry (RFC) number for retailers based in Mexico												
<table border="1" style="width:100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width:30%;"></td> <td style="width:70%;"><i>(Retailers based in Mexico must also provide a copy of their Mexico registration form to the seller.)</i></td> </tr> </table>			<i>(Retailers based in Mexico must also provide a copy of their Mexico registration form to the seller.)</i>									
	<i>(Retailers based in Mexico must also provide a copy of their Mexico registration form to the seller.)</i>											

I, the purchaser named above, claim the right to make a non-taxable purchase (for resale of the 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 on the attached order or invoice:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Description of the type of business activity generally engaged in or type of items normally sold by the purchaser:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

The taxable items described above, or on the attached order or invoice, will be resold, rented or leased by me within the geographical limits of the United States of America, its territories and possessions or within the geographical limits of the United Mexican States, in their present form or attached to other taxable items to be sold.

I understand that if I make any use of the items other than retention, demonstration or display while holding them for sale, lease or rental, I must pay sales tax on the items at the time of use based upon either the purchase price or the fair market rental value for the period of time used.

*I understand that it is a criminal offense to give a resale certificate to the seller for taxable items that I know, at the time of purchase, are purchased for use rather than for the purpose of resale, lease or rental, 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	Title	Date
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**This certificate should be furnished to the supplier.**

**Do not send the completed certificate to the Comptroller of Public Accounts.**

# Texas Sales and Use Tax Exemption Certification

*This certificate does not require a number to be valid.*

Name of purchaser, firm or agency	
Address (Street & number, P.O. Box or Route number)	Phone (Area code and number)
City, State, ZIP code	

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:

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Purchaser claims this exemption for the following reason:

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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.*

Purchaser 	Title	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.**