COMPTROLLER OF PUBLIC ACCOUNTS
P.O. BOX 13528
AUSTIN, TX 78711-3528

April 27, 2005

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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 instructions from http://www.sos.state.tx.us/corp/nonprofit.shtml. You can also contact them at 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/tpsurv/.

If you have any questions, write to us at 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

Alyson Lacey
Exempt Organizations Section

SAVE A COPY | CLEAR SIDE

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:

____
____
____
____
____
____

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	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 certificate should be furnished to the supplier.
Do <u>not</u> send the completed certificate to the Comptroller of Public Accounts.

Form 14-305 (Back)(Rev.1-20/10)

Motor Vehicle Rental Tax Exemption Certificate

*This certificate is **not** valid for tax-free registration. This exemption certificate **must** be attached to the rental contract.*

Make of vehicle		Vehicle identification number
Model year	Body style	License plate number

The undersigned claims exemption from payment of motor vehicle gross rental receipts tax under the Taxes on Sale, Rental and Use of Motor Vehicle Law (TEX. TAX CODE ANN. ch 152), on the rental of the above described motor vehicle from:

Name of rental company		
Address *(Street and number)*		
City	State	ZIP code

Renter claims this exemption for the following reasons:

☐ **Childcare Facilities** - Motor vehicles used or rented by a qualified residential childcare facility and used primarily to transport children residing at the facility are exempt from motor vehicle rental tax. A qualifying residential childcare facility is a facility that is licensed by Texas Department of Family and Protective Services (DFPS) under Human Resources Code Chapter 42 to provide residential care 24 hours a day and provides this care in a single residential group to children who do not require specialized services or treatment and to children who are emotionally disturbed. For the motor vehicle rental tax exemption, the DFPS license will state one of the following types of qualifying residential childcare facility:

- independent foster group home
- independent foster family home
- institution providing basic care
- institution serving mentally retarded children
- emergency shelter
- residential treatment center
- therapeutic camp
- child-placing agency that directly provides residential childcare

☑ **Churches or Religious Societies** - A church or religious society is exempt from paying motor vehicle rental tax if the motor vehicle is used primarily (at least 80 percent of the time) by the church or religious society and not used primarily for the personal or official use of a minister. A church or religious society is an organized group of people regularly associating for the sole purpose of holding, conducting and sponsoring religious worship according to the rites of the group.

☐ **Farm Trailers and Other Farm Vehicles** - Farm machines, trailers and semi-trailers used primarily (at least 80 percent of the time) for farming and ranching, including the raising of poultry and operation of feedlots, are exempt from motor vehicle rental tax. The qualified farm trailer/vehicle must be used on a farm or ranch in the production of crops, livestock or other agricultural products to be sold in the regular course of business. A farm or ranch includes a dairy farm, commercial orchard, commercial greenhouse, feedlot or a similar commercial agricultural operation that is the original producer of agricultural products. Renters must provide a current ag/timber number issued by the Comptroller in order to claim this exemption. Tax is due if renter does not have an ag/timber number. For more information, visit www.comptroller.texas.gov/taxes/ag-timber/.

Ag/timber number issued by the Comptroller of Public Accounts: ______________ expires Dec. 31, 2 0 __

☐ **Public Agencies** - A public agency is exempt from motor vehicle rental tax. A public agency includes the federal government; an open-enrollment charter school; a department, commission, board, office, institution or other agency of the state of Texas or of a county, city, town, school district, hospital district, water district or other special district, authority or political subdivision created by or pursuant to the constitution or the statutes of Texas. An organization can receive federal or state funds and still not be entitled to an exemption from motor vehicle rental tax.

☐ **Rentals for Re-Rental** - An entity in the business of renting motor vehicles can rent a vehicle tax free to hold for re-rental.

Motor vehicle rental permit number issued by the Comptroller of Public Accounts: ______________

☐ **Timber Operations** - Timber machines and trailers used primarily (at least 80 percent of the time) in timber operations are exempt from motor vehicle rental tax. A timber machine is a self-propelled motor vehicle specially adapted to perform a specialized function for use primarily in timber operations. Timber machines and trailers qualify for exemption if they are used in the production of timber, including land preparation, planting, maintenance and gathering of trees commonly grown for commercial timber. Renters must provide a current ag/timber number issued by the Comptroller in order to claim this exemption. Tax is due if renter does not have an ag/timber number. For more information, visit www.comptroller.texas.gov/taxes/ag-timber/.

Ag/timber number issued by the Comptroller of Public Accounts: ______________ expires Dec. 31, 2 0 __

I declare that the information contained in this document and any attachments is true and correct to the best of my knowledge and belief.

Name of tax-exempt person or organization		
Wisconsin Evangelical Lutheran Synod (39-0842084)		
sign here Authorized person		
Address *(Street and number or P.O. Box number)*		
N16W23377 Stone Ridge Drive		
City: Waukesha	State: WI	ZIP code: 53188

NOTE: This form may be reproduced, but must be substantially in the form set out above.
Do NOT send the completed exemption certificate to the Comptroller of Public Accounts. See instructions on front of form.