

S U S A N

C O M B S

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS

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November 12, 2010

Rob Byers
JR Brothers Ministries
P.O. Box 1196
Manchaca, Texas 78652

Dear Mr. Byers:

(rob@jrbrothers.com)

Effective Aug. 9, 2001, JR Brothers Ministries has been granted exempt status from the Texas franchise tax and the sales and use tax as 501(c)(3) organization. The exemption does not extend to the hotel occupancy tax.

The organization's Texas taxpayer number is 14215366296. 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 <http://www.cpa.state.tx.us/taxinfo/taxforms/01-339.pdf>.

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/forms_option.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 our on-line survey at <http://aixtcp.cpa.state.tx.us/surveys/tpsuvr2/index.html>.

Sign up for ongoing e-mail updates for any tax or subject you are interested in. Join an e-mail group online at <http://www.window.state.tx.us/subscribe>.