

**TX Comptrollers of Public Accounts/Exempt Organizations Section
TX Franchise and Sales Taxes Exemption**

April 19, 2010

Ms. Linda S Spurlin-Dominik, Founder/President
GUARDIAN ANGELS FOR SOLDIER'S PET
167 Candleberry Circle
Hot Springs, Arkansas 71913
E-mail: info@guardianangelsforsoldierspet.org

Dear Ms. Dominik:

We received your application for exemption and the exemption has already been granted. Vendors that require verification of the exemption may use our search located online at http://window.state.tx.us/taxinfo/exempt/exempt_search.html.

Effective, Jan. 28, 2005, Guardian Angels For Soldier's Pet is exempt from Texas franchise tax effective and Texas Sales and Use Tax as a 501(c)(3) organization. The exemption does not extend to hotel occupancy tax.

We have assigned Texas taxpayer number 32036737867 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 (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.

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>.

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>.

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If you have any questions, write to us at exempt.orgs@cpa.state.tx.us or P. O. Box 13528, Austin, Texas 78711-3528, or call us toll-free at (800) 531-5441, ext. 34640. The fax number is (512) 475-5862. Also, our publications and other helpful information are online at <http://www.window.state.tx.us/taxinfo/exempt>.

Sincerely,

Bonnie Carrasco
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