



# COMPTROLLER OF PUBLIC ACCOUNTS

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

June 1, 2004

Ms. Sandra J. Ellis  
Civil Air Patrol  
Post Office Box 154997  
Waco, Texas 76715-4997

Dear Ms. Ellis:

Our records show *Civil Air Patrol* is exempt from 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 32002685579 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. An exemption certificate is enclosed. Make as many copies of the exemption certificate as you need.

Furthermore, we have updated our records to show the organization's new contact information.

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/tpsuvr>.

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 50252. Also, our publications, exemption certificates and other helpful information are online at <http://www.window.state.tx.us/taxinfo/exempt>.

Sincerely,

Peter Kevin Hudson  
Exempt Organizations Section

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