



Comptroller of Public Accounts
State of Texas
Austin

ROBERT S. CALVERT
COMPTROLLER

October 30, 1973

Tyler-Smith County Area Health Council
1324 S. Beckham, Suite 205
Tyler, Texas 75701

Attention: David Truman

RE: Meals on Wheels Ministry, Inc.

Dear Mr. Truman:

This acknowledges receipt of your letter of October 10, 1973.

Upon examining the information sent, this office has determined that the Meals on Wheels Ministry, Inc. meets the requirements for exemption as a non-profit charitable organization. Therefore, the organization may issue an exemption certificate in lieu of the Limited Sales, Excise and Use Tax on taxable items which they will actually use within the organization. The enclosed Ruling No. 95-0.07 sets forth an acceptable form of an exemption certificate which you may issue to your suppliers in lieu of the tax. To be valid, this certificate must state that the merchandise being purchased is for the organization's own use, is being made in the name of the organization and that payment will be made from the organization's own funds. This certificate does not require a number to be valid.

If your organization makes any sales of taxable items, you must obtain a sales tax permit, collect the tax on all taxable sales, file reports and remit the tax each quarter. For assistance in obtaining a permit, please contact our district office at 2523 E. 5th Street, Tyler, Texas 75701, telephone number 214/592-4394.

Correspondence in this matter should be directed to the attention of the Sales Tax Division, File Reference EX.

Very truly yours,

Robert S. Calvert
Comptroller of Public Accounts

CJ:95/f-40

Enclosure

cc: Attorney General

EXEMPTION CERTIFICATE

The undersigned hereby claims an exemption from payment of taxes under Chapter 20, Title 122A, Revised Civil Statutes of Texas, for the purchase of the taxable items described below or on attached order or invoice, which is made a part hereof, and will be purchased from _____

The reason that said purchaser is claiming this exemption is: The Comptroller of Public Accounts of the State of Texas has determined that we meet the requirements for exemption as a non-profit charitable organization. The merchandise being purchased is for the organizations own use, purchased in it's own name, and paid for from it's own funds.

The purchaser will be liable for payment of the Limited Sales and Use Tax if he uses the items in some manner other than the reason listed above, he shall be liable for the tax based on the price paid for the taxable items.

Description of taxable items to be purchased: _____

Executed this the _____ day of _____ 19 _____

Purchaser _____

Agency Purchased for _____

Address _____

TEXAS SALES TAX EXEMPTION CERTIFICATE

Name of purchaser, firm or agency Meals on Wheels Nutrition and Fellowship Projects	
Address (Street & number, P.O. Box or Route number) 1915 Garden Valley Road	Phone (Area code and number)
City, state, ZIP code Tyler, Texas 75702	

I, the purchaser named above, claim an exemption from payment of sales 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:

Non Profit Organization 501 (c) (3) Internal Revenue Code

Comptroller of Public Accounts Vendor Number-30001989943000

I understand that I will be liable for payment of sales tax which may become due for failure to comply with the provisions of the state, city, metropolitan transit authority, city transit department and/or county sales and use tax laws and Comptroller rules regarding exempt purchases. Liability for the tax will be determined by the price paid for the taxable items purchased or the fair market rental value for the period of time used.

I understand that it is a misdemeanor to give an exemption certificate to the seller for taxable items which I know, at the time of purchase, will be used in a manner other than that expressed in this certificate and that upon conviction may be fined not more than \$500 per offense.

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