

S U S A N
C O M B S

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS
WWW.WINDOW.STATE.TX.US



April 23, 2014

Mr. Kenneth Bell
Houston Red Raiders Youth Sports Academy
P. O. Box 14225
Houston, Texas 77221

Dear Mr. Bell:

Houston Red Raiders Youth Sports Academy is exempt from the Texas franchise tax effective Feb. 26, 2013, and from the Texas sales and use tax effective May 21, 2013, as a 501(c)(3) organization. The exemption does not extend to the hotel occupancy tax. For purposes of obtaining a refund of sales tax, the earliest allowable date is Feb. 18, 2014.

Vendors that require verification of the exemption may use our search located online at http://window.state.tx.us/taxinfo/exempt/exempt_search.html.

We have assigned Texas taxpayer number 32050306193 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 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*.

The enclosed exemption certificate can be issued instead of paying tax when buying taxable items necessary to the exempt purpose of the organization. Make as many copies of the exemption certificate as you need. The exemption certificate does not need a taxpayer number to be valid, but you may provide your taxpayer number if the seller requests it. Additional copies of the exemption certificate can be obtained online at 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 www.sos.state.tx.us/corp/sosda/index.shtml or you can download the forms and instructions from 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 survey; enclosed or online at aixtcp.cpa.state.tx.us/surveys/tpsuvr2/index.html.

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 at 1-800-531-5441, ext. 66922. The fax number is 512-475-1598. Also, our publications and other helpful information are online at www.window.state.tx.us/taxinfo/exempt.

Sincerely,

A handwritten signature in cursive script that reads "WynNelle Leeth".

WynNelle Leeth
Exempt Organizations Section