The Internal Auditors and individuals associated with the Pasadena Independent School District are not an authority on tax-related or accounting situations concerning Parent Organizations, Booster Clubs and Exempt Organization. Parent Organization, Booster Clubs, and Exempt Organizations should obtain competent independent counsel concerning tax and accounting-related circumstances.
Go Team Go Booster Club  
PO Box 1234  
Pasadena, TX 77503  

September 21, 2010  

Silver Bank  
6577 Mining Road  
Tarnished, TX 66978  

Re: Account #123456789  
Go Team Go Booster Club, EIN: 76-9999999  

To Whom It May Concern:  

On June 30, 2010 the executive board of Go Team Go Booster Club will resign to coincide with the end of the fiscal year. On July 1, 2010, the newly elected officers will assume responsibility for the organization. Therefore, please make the following changes to this bank account’s status and authorized signers as of July 1, 2010:

Remove the following people from the list of authorized signers on the account:

_________________________         _______________________   _____________________  
Mickey Mouse, Vice-President         Donald Duck, Treasurer   Peter Pan, President  
281-555-1234          281-555-2345   281-555-3456  

Authorize the following three people as signers on the account:

Snow White, 2010-11 President   251-459-6633  _______________________  
Minnie Mouse, 2010-11 Vice-President   251-552-5570  _______________________  
Daffy Duck, 2010-11 Treasurer   251-552-1232  _______________________  

We appreciate your assistance with these transition details. If you have any questions, please contact one of the officers listed below.

Sincerely,  

_______________________ __         _______________________  _______________________
Mickey Mouse, Vice-President         Donald Duck, Treasurer   Peter Pan, President  

Go Team Go Booster Club is a 501(c)(3) tax-exempt organization.
Go Team Go Booster Club
PO Box 1234
Pasadena, TX 77503

September 21, 2010

Internal Revenue Service
TE/GE Room 4010
PO Box 2508
Cincinnati, OH 45201

Re: Go Team Go Booster Club
EIN: 76-9999999

To Whom It May Concern:

On June 30, 2010 the executive board of Go Team Go Booster Club will resign to coincide with the end of the fiscal year. On July 1, 2010, the newly elected officers will assume responsibility for the organization. Attached is a list of the incoming board members. Our bank has been notified of this change as well. We are furnishing this record in accordance with IRS Letter 1045.

We appreciate your assistance with these transition details. If you have any questions, please contact one of the officers listed below.

Sincerely,

_________________________          _______________________  _____________________
Mickey Mouse, Vice-President          Donald Duck, Treasurer   Peter Pan, President
281-555-1234           281-555-2345   281-555-3456

(Attach a list of the new officers including their name and address.)
September 21, 2010

Exempt Organizations
PO Box 13528
Austin, TX 78711

Re: Go Team Go Booster Club
EIN: 76-9999999

To Whom It May Concern:

On June 30, 2010 the executive board of Go Team Go Booster Club will resign to coincide with the end of the fiscal year. On July 1, 2010, the newly elected officers will assume responsibility for the organization. Attached is a list of the incoming board members for your records. Our bank and the IRS have been notified of this change as well.

We appreciate your assistance with these transition details. If you have any questions, please contact one of the officers listed below.

_______________________ _________________________ _______________________  
Mickey Mouse, Vice-President  Donald Duck, Treasurer  Peter Pan, President  
281-555-1234          281-555-2345   281-555-3456

(Attach a list of the new officers including their name and address.)
Fund-Raising Permission Request
Parent Organizations

Booster Club Name: ____________________________ Campus Name: ____________________________

Type of Activity/Product to be sold: _______________________________________________________

Vendor: ______________________________________________________________________________

Estimated profit from this fund-raiser: ____________________________________________________

Profit to be used for: ___________________________________________________________________

Dates for fund-raiser:   Beginning ___/___/___    Ending___/___/___

Location of Event: ____________________________ Time: ____________________________

This is the ___ fund-raising activity for this semester that I have requested for this group.

Are you using this as one of your two tax free days? YES or NO

______________________________________________  ___/___/___
Name of Organizations Representative (Print)    Phone Number  Signature       Date

______________________________________________  ___/___/___
Name of Person Responsible for Fund-Raiser (Print)    Phone Number  Signature       Date

______________________________________________  ___/___/___
Name of Person Responsible for Money Handling (Print)    Phone Number  Signature       Date

Authorization:
(    ) Approved  (    ) Disapproved

__________________________________      __________________________  ___/___/___
Name of Principal (Print)  Signature    Date

All fund-raiser requests must be submitted to the Principal for his/her approval at least 30 days before
the scheduled fund-raiser.
Exempt Organizations: Sales and Purchases

Susan Combs, Texas Comptroller of Public Accounts

DECEMBER 2010

Exempt Status Overview
The Texas Tax Code provides tax exemptions for certain qualifying organizations for sales tax, hotel occupancy tax and franchise tax. The exemptions for which an organization might qualify are determined by the organization’s purpose, activities and its formation.

Exemption Criteria
Exemption from these state taxes are based largely on an organization’s affiliation with its parent entity, assuming the following criteria:
• the organization is a recognized subordinate under the parent organization’s group exemption;
• the parent organization’s group exemption meets the requirements for exemption from one or more of these state taxes; and
• the parent organization’s group exemption has been established on the Comptroller’s records.

The parent organization’s group exemption may be classified as a federal group exemption under one of the following 501(c) sections of the Internal Revenue Code (IRC): 501(c)(2), (3), (4), (5), (6), (7), (8), (10), (16), (19) and (25).

The group exemption may also be under another category of exemption, such as the religious, educational or charitable exemption provisions within the state statutes.

Exemption Application
For an organization to be exempt from these state taxes based on its recognition as a subordinate under the parent organization’s group exemption, the organization must complete the appropriate exemption application, and include:
• a letter from the parent organization that states the organization is a recognized subordinate under the group exemption
• the basis of the group exemption [i.e. 501(c)(3), 501(c)(6), religious, etc.]
• the date the organization was first recognized as a subordinate under that group exemption.

Exemption applications are available online at www.window.state.tx.us/taxinfo/exempt.

If the parent organization’s 501(c) federal group exemption has not yet been established, the parent organization must submit to the Comptroller:
• a copy of the parent organization’s Internal Revenue Service (IRS) 501(c) group exemption ruling letter
• the IRS four-digit group exemption number www.irs.gov.

Examples of Non-Taxable Entities
Entities that are exempt by law do not need to apply for exemption. Examples of legally exempt entities include:
• the U.S. government, its political subdivisions, agencies and departments, and all branches of its military;
• Texas state and local governments, their agencies, departments, cities, school districts and other political subdivisions;
• Federal Credit Unions organized under 12 United States Code, §1768.
Texas public schools, colleges and universities are exempt from sales tax under Section 151.309 of the Texas Tax Code. Texas colleges, universities and all public and private elementary and secondary schools are exempt from state hotel tax under Section 156.102.

Parent-teacher associations and booster clubs must apply for exemption as they are generally not covered by the school's exempt status.

The Tax-Exempt Entity Search lists entities with a current exemption from franchise, sales and/or hotel tax. Entities that are exempt by law will not normally be listed on the search. View the search online at http://window.state.tx.us/taxinfo/exempt/exempt_search.html.

Exemptions: Apply Online
An organization can apply for exemption online by using the appropriate application form.

Guidelines to Texas Tax Exemptions (96-1045) can be found online at www.window.state.tx.us/taxinfo/taxpubs/tx96_1045.html.

SALES TAX
Tax-Exempt Purchases
Organizations that have received a letter of sales tax exemption from the Texas Comptroller do not have to pay sales and use tax on taxable items they buy, lease or rent if the items are necessary to the organization's exempt function.

Exempt organizations should claim an exemption at the time of purchase by providing a properly completed exemption certificate in lieu of paying tax to the retailer. A government entity's purchase voucher is sufficient proof of exempt status and an exemption certificate is not required on its purchases. Foreign governments and government agencies from other states are not exempt from Texas sales and use tax.

Retailers
Retailers must collect tax from an exempt organization unless a valid exemption certificate or government purchase voucher is provided. Retailers are not required under Texas law to accept a claim for exemption, but may choose to do so by accepting, in good faith, a properly completed exemption certificate.

If a retailer chooses not to honor an exemption certificate, the exempt organization can ask the seller to provide a completed Assignment of Right to Refund so the purchaser can request a refund of the tax directly from the Comptroller.

Individuals
An authorized agent or employee can make tax-free purchases for an exempt organization by giving the vendor a completed exemption certificate. Items purchased tax free by an exempt organization cannot be used for the personal benefit of an individual or other private party.

When buying an item to be donated to an exempt organization, an individual can give the seller an exemption certificate in lieu of paying tax. If the individual uses the item before donating it, however, the exemption is lost and tax is due.

An employee of an exempt organization cannot claim an exemption when buying taxable items of a personal nature, even if the organization gives an allowance or reimbursement for such items. For example, meals, toiletries, clothing and laundry services are for personal use and are taxable.
Anyone traveling on official business for an exempt organization must pay sales tax on taxable purchases such as parking, whether reimbursed per diem or for actual expenses incurred.

A sales tax exemption does not include taxes on the purchase, rental or use of motor vehicles. Motor vehicle tax information is provided below.

**Refunds**

An exempt nonprofit organization is not eligible to receive refunds for purchases made on or after Sept. 1, 2009, if the purchase was made prior to the postmark date of the organization’s application for exemption, or the date of the sales tax liability assessment as a result of a Comptroller audit, whichever is earlier.

If the Comptroller determines the organization met exemption requirements for a period prior to Sept. 1, 2009, based on the laws in effect during that period, purchases made by the organization within that period will be eligible for a sales tax refund, subject to the four-year statute of limitations.

These provisions apply to sales and use taxes paid by an organization directly to the Comptroller’s office or to vendors and to refund claims filed with the Comptroller’s office or with vendors. These provisions do not apply to governmental entities exempted under Tax Code Section 151.309.

The **Tax-Exempt Entity Search** can be used to verify the effective date of an organization’s exemption qualification. Contact our office to confirm the organization’s exempt status and eligibility for a refund of sales tax paid prior to Sept. 1, 2009, by calling (800) 252-5555, or e-mail us at exempt.orgs@cpa.state.tx.us.

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**Should an exempt organization collect sales tax?**

Exempt organizations must get a sales tax permit [http://window.state.tx.us/taxpermit](http://window.state.tx.us/taxpermit) and collect and remit sales tax for all taxable items it sells. Exemptions are for purchases, not sales, though some exceptions are detailed below.

**Examples of Tax-Free Sales**

**Fundraisers**

An organization does not have to register for a sales tax permit if all its sales are of exempt items, or sales made through tax-free fundraisers.

**Meals and Food Products**

Exempt organizations do not have to collect sales tax on meals and food products, including candy and soft drinks, if the items are:

- sold by churches or at church functions conducted under the authority of a church;
- sold or served by a public or private school, school district, student organization or parent-teacher association in an elementary or secondary school during the regular school day by agreement with proper school authorities, including vending machine sales; or
- sold by a member or a volunteer of a non-profit organization devoted exclusively to education or to physical or religious training, or by a group associated with private or public elementary and secondary schools as part of an organization’s fund-raising drive, when all net proceeds from the sale go to the organization for its exclusive use.

**Note:** Alcoholic beverages are taxable. Sales of alcoholic beverages made by the holder of a mixed beverage permit are subject to the 14 percent mixed beverage gross receipts tax. Sales of beer and wine made by the
holder of a beer and wine only permit are subject to sales tax.

**Annual Banquets and Suppers**
All volunteer, organizations can hold a tax-free annual banquet or other food sale provided the event:
- is not professionally catered;
- is not held in a restaurant, hotel or similar place of business;
- is not in competition with a retailer required to collect tax; and
- the food is prepared, served and sold by members of the organization.

**Note:** The exemption does not apply to the sale of alcoholic beverages.

**Auctions, Rummage Sales and Other Fundraisers**
Each chapter of an exempt organization under the religious, educational or charitable categories, and organizations exempted from sales tax based on their IRS Section 501 (c) (3), (4), (8), (10) or (19) status, can hold two one-day, tax-free sales or auctions each calendar year (January – December).

Youth athletic organizations, volunteer fire departments, chambers of commerce and governmental entities may not hold tax-free sales or auctions.

**One-Day Sales**
For one-day sales, exempt organizations are not required to collect sales tax. This exemption does not apply to items sold for more than $5,000, unless the item is manufactured by the organization or the item is donated to the organization and not sold back to the donor.

For purposes of the exemption, “one day” is counted as 24 consecutive hours. These days should be pre-designated so purchasers are aware of the tax exemptions. Organizations are prohibited from collecting and keeping taxes on these transactions.

The designated one-day, tax-free sale day is either the day the vendor delivers the items to the exempt organization or the day the organization delivers the items to its customers. Persons buying from surplus inventory on the designated date do not owe tax. For example, a church group selling cookbooks may accept pre-orders without collecting tax if the day the cookbooks will be delivered to customers is designated as one of the group’s tax-free fundraisers. Surplus cookbooks sold during the same day also qualify for the exemption. Surplus cookbooks sold on other days are taxable unless sold at the group’s other tax-free fundraiser.

If two or more groups together hold a one-day, tax-free sale, the event counts as one tax-free sale for each participating organization.

If an exempt organization is purchasing taxable items for resale during its designated tax-free sale days, and it holds a sales tax permit, the organization may either give the retailer a resale certificate, Form 01-339 (front), or an exemption certificate, Form 01-339 (back), to purchase the items tax free.

A non-permitted exempt organization, however, may purchase items for resale tax free by issuing an exemption certificate to the vendor for items sold during its two one-day, tax-free sales.

**Student Organizations (Higher Education)**
College or university student organizations affiliated with an institution of higher education can hold a one-day, tax-free sale each month. The organization must have a primary purpose other than engaging in business or performing an activity designed to make a profit, and the purpose of the sale...
must be to raise funds for the organization. This exemption does not apply to items sold for more than $5,000, unless the item is manufactured by the organization or the item is donated to the organization and not sold back to the donor.

**Non-Qualifying Fundraisers: Acting as an Agent or Sales Representative**

When engaging in fundraising activities, an exempt organization needs to identify the seller of the taxable items in order to determine responsibility for collecting tax.

In some fundraising activities, an exempt organization will enter into a contract with a private, for-profit entity to sell taxable items. For example, a group may receive a commission for holding a book fair or for selling candy, gift wrap, or similar items, or the group will be provided with sales brochures and take orders for fulfillment by the for-profit entity. The exempt entity may collect the funds and remit an agreed portion to the for-profit entity. In these cases, the fundraising firm is considered the seller and is responsible for collection of applicable sales and use taxes. Exempt organizations are not responsible for sales taxes and does not use one of the organization’s tax-free sales days for the fundraiser.

Many fundraising companies include sales tax due in the selling price of items. This practice is acceptable when the for-profit company discloses on the invoices or order brochures that Texas sales tax is included in the sales price. This allows the company to remit to the state any due sales taxes. In this instance, the exempt organization is not required to collect any tax amount over the sales price.

**Senior Citizens Groups**

Nonprofit senior citizen groups do not have to collect or remit sales tax on items they make and sell, provided they do not have more than four fundraising events per calendar year of no more than 20 days per event.

**Amusement Services**

The sale of an amusement service provided exclusively by an exempt organization, other than an IRS Section 501(c)(7) organization, is exempt from sales tax as long as the proceeds do not benefit an individual except of a purely public charity See Rule 3.298, Amusement Services. For example, the sale of a ticket to a school carnival, dance, athletic event or musical concert is exempt.

For an event to qualify for exemption, the organization must distinguish itself as the sole provider in advertising (for example, billboards, radio, television and other media promoting the event), as well as on the face of the physical tickets. Tickets should reflect that the exempt organization is the provider, and that the event is exempt from Texas sales and use tax.

**Can a nonprofit organization hire a for-profit entity?**

A nonprofit organization is allowed to hire a for-profit entity to supply expertise required to produce an event as long as the for-profit entity is not also considered a provider of the amusement service.

**Membership Dues and Fees**

Nonprofit groups’ membership dues and fees are tax exempt. Country clubs and similar organizations that provide amusement services do not qualify for this exemption.

**Publications**

Periodicals and writings are tax exempt if published and distributed by a religious, philanthropic, charitable, historical, scientific or IRS 501(c)(3) organization. Materials published by educational organizations do not qualify for this exemption.
Hotel Occupancy Tax
Charitable, Educational or Religious Organizations
Charitable, educational or religious organizations that have received a letter of tax exemption from the Comptroller may claim exemption from the 6 percent state hotel occupancy tax. Local hotel tax must be paid, with some exceptions.

An organization can apply for exemption by using the appropriate application form.

Guidelines to Texas Tax Exemptions (96-1045) provides more details on the exemption process.

Entities Exempt from State and Local Hotel Occupancy Tax
Entities exempt from both state and local hotel occupancy tax include:
- the U.S. government and its agencies, departments and all branches of the U.S. military. Government contractors are not exempt;
- foreign diplomatic personnel issued a hotel tax exemption card by the U.S. Department of State Office of Foreign Missions.
- designated Texas state officials who are issued a hotel tax exemption photo ID or card.
- nonprofit entities exempt from tax by law, other than the hotel tax, and who have received a letter of tax exemption from the Texas Comptroller.

Texas state agencies are not exempt, but may apply for a refund of hotel tax paid by employees to a hotel.

Traveling Employees
An employee of an exempt organization traveling on official business is exempt. The manner of payment does not affect the exemption. For a representative who is not an employee, the exempt organization must pay the hotel directly with its funds (e.g., organization check, organization credit card or direct billing by the hotel).

How to Claim Hotel Tax Exemption
A completed Texas Hotel Occupancy Tax Exemption Certificate, must be presented to the hotel to claim the exemption.

An exemption certificate may be accepted, in good faith, when presented with the supporting documentation described in Rule 3.161(c)(2).

The Tax-Exempt Entity Search lists organizations that are exempt from sales, franchise and/or hotel occupancy taxes. Note: Entities not exempt by law might not be listed in this search.

Motor Vehicle Sales and Use Tax
Motor vehicle sales tax exemptions are in very limited. The following qualifying organizations may claim an exemption from motor vehicle tax at the time of purchase on the Application for Certificate of Title.

Some nonprofit emergency medical service providers and volunteer fire departments can buy fire trucks and emergency medical response vehicles tax free.

Churches do not have to pay tax when they purchase, rent or lease vans and buses designed to carry more than six passengers, as long as the vehicle is used at least 80 percent of the time to transport people to and from church services or religious meetings. Tax is due, however, on vehicles purchased for a minister’s personal use.

Licensed childcare facilities that provide 24-hour residential care in a single residential
group, both to children who do not require specialized services or treatment and children who are emotionally disturbed, may claim an exemption on the purchase, rental or lease of a vehicle that will be used primarily in transporting children residing at the facility.

**Motor Vehicle Gifts and Nonprofit Organizations**

A vehicle that is donated to, or given by, a nonprofit service organization qualifying under the Internal Revenue Code, Sec. 501(c)(3) is eligible for the $10 gift tax.

To document a gift, both the donor and person receiving the vehicle must complete a joint notarized Affidavit of Motor Vehicle Gift Transfer (Form 14-317) describing the transaction and the relationship between the parties. This document should be provided to the county tax assessor-collector along with the Application for Certificate of Title.

**Motor Vehicles Rentals**

The following organizations may claim a tax exemption when renting a motor vehicle:

- **public agency** – a public agency is an instrumentality of the U.S. government or a department, commission, board, office, institution or other agency of this state or of a county, city, town, school district, hospital district, water district or other special district or authority or political subdivision created by or under the Texas Constitution or statutes.

- **churches or religious societies** – no tax is due if the vehicle is designed to carry more than six passengers and at least 80 percent of the vehicle’s operating time is used to provide transportation to and from church or religious services or meetings. A vehicle rented for the official or personal use of a minister or other church or organizational members is not exempt, even if the vehicle will be used for a church sponsored activity.

- **certain childcare facilities** – no tax is due when renting a vehicle to a qualified residential childcare facility to be used primarily to transport children residing in the facility. A qualified residential child-care facility means one licensed under Chapter 42 Human Resources Code to provide residential care 24 hours a day in a single residential group to children who do not require specialized services or treatment and children who are emotionally disturbed.

**How to Claim Rental Vehicle Exemption**

To claim an exemption when renting a qualifying motor vehicle, the organization must include a **Motor Vehicle Rental Exemption Certificate** to the rental contract.

The certificate must be signed by an authorized representative of the group or organization that is renting the vehicle.

Vehicle rentals to other nonprofit or public service organizations, even if the organization is funded by a public agency, are not eligible for exemption.
TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

Name of purchaser, firm or agency

Address (Street & number, P.O. Box or Route number) Phone (Area code and number)

City, State, ZIP code

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

______________________________________________________________________________________________
______________________________________________________________________________________________
______________________________________________________________________________________________

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

Purchaser claims this exemption for the following reason:

______________________________________________________________________________________________

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.
# Change of Address

**Form 8822**  
Department of the Treasury  
Internal Revenue Service  
OMB No. 1545-1163  
(Rev. December 2008)

**Part I**  
Complete This Part To Change Your Home Mailing Address

Check all boxes this change affects:

1. Individual income tax returns (Forms 1040, 1040A, 1040EZ, 1040NR, etc.)  
   - If your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return, check here.

2. Gift, estate, or generation-skipping transfer tax returns (Forms 706, 709, etc.)  
   - For Forms 706 and 706-NA, enter the decedent’s name and social security number below.

### Details

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<td>3a</td>
<td>Your name (first name, initial, and last name)</td>
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<td>3b</td>
<td>Your social security number</td>
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<td>Spouse's name (first name, initial, and last name)</td>
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<td>Spouse’s social security number</td>
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<td>Prior name(s). See instructions.</td>
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### Addresses

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<td>Old address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.</td>
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<td>6b</td>
<td>Spouse’s old address, if different from line 6a (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.</td>
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<td>New address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.</td>
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**Part II**  
Complete This Part To Change Your Business Mailing Address or Business Location

Check all boxes this change affects:

8. Employment, excise, income, and other business returns (Forms 720, 940, 940-EZ, 941, 990, 1041, 1065, 1120, etc.)

9. Employee plan returns (Forms 5500, 5500-EZ, etc.)

10. Business location

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<td>11a</td>
<td>Business name</td>
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<td>Employer identification number</td>
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### Addresses

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<td>Old mailing address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.</td>
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<td>New mailing address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.</td>
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<td>New business location (no., street, city or town, state, and ZIP code). If a foreign address, see instructions.</td>
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**Part III**  
Signature

Daytime telephone number of person to contact (optional)  
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<td>Your signature</td>
<td>Date</td>
<td></td>
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<tr>
<td>If joint return, spouse’s signature</td>
<td>Date</td>
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If Part II completed, signature of owner, officer, or representative

Title

For Privacy Act and Paperwork Reduction Act Notice, see back of form.
Purpose of Form
You can use Form 8822 to notify the Internal Revenue Service if you changed your home or business mailing address or your business location. If this change also affects the mailing address for your children who filed income tax returns, complete and file a separate Form 8822 for each child. If you are a representative signing for the taxpayer, attach to Form 8822 a copy of your power of attorney.

Changing both home and business addresses? If you are, use a separate Form 8822 to show each change.

Prior Name(s)
If you or your spouse changed your name because of marriage, divorce, etc., complete line 5. Also, be sure to notify the Social Security Administration of your new name so that it has the same name in its records that you have on your tax return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

Addresses
Be sure to include any apartment, room, or suite number in the space provided.

P.O. Box
Enter your box number instead of your street address only if your post office does not deliver mail to your street address.

Foreign Address
Enter the information in the following order: city, province or state, and country. Follow the country’s practice for entering the postal code. Please do not abbreviate the country name.

“In Care of” Address
If you receive your mail in care of a third party, enter “C/O” followed by the third party’s name and street address or P.O. box.

Signature
If you are completing Part I, the taxpayer, executor, donor, or an authorized representative must sign. If your last return was a joint return, your spouse must also sign (unless you have indicated by checking the box on line 1 that you are establishing a separate residence).

If you are completing Part II, an officer, owner, general partner or LLC member managing the business, plan administrator, fiduciary, or an authorized representative must sign. An officer is the president, vice president, treasurer, chief accounting officer, etc.

If you are a representative signing on behalf of the taxpayer, you must attach to Form 8822 a copy of your power of attorney. To do this, you can use Form 2848. The Internal Revenue Service will not complete an address change from an “unauthorized” third party.

Where To File
Send this form to the Department of the Treasury, Internal Revenue Service Center, and the address shown next that applies to you. Generally, it takes 4 to 6 weeks to process your change of address.

Note. If you checked the box on line 2, or you checked the box on both lines 1 and 2, send this form to: Cincinnati, OH 45999-0023.

Filers Who Completed Part I
(You checked the box on line 1 only)

IF your old home mailing address was in . . . THEN use this address . . .

District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, Vermont Andover, MA 05501-0023
Alabama, Florida, Georgia, North Carolina, South Carolina, Virginia Atlanta, GA 30901-0023
Kentucky, Louisiana, Mississippi, Tennessee, Texas Austin, TX 73301-0023
Arkansas, Connecticut, Delaware, Indiana, Michigan, Missouri, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, West Virginia Kansas City, MO 64999-0023
APO and FPO Addresses
American Samoa
Guam: Nonpermanent residents Puerto Rico (or if excluding income under Internal Revenue Code section 933)
Virgin Islands:
Nonpermanent residents Nonresident aliens and dual-status aliens
Foreign country:
U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563

Guam:
Department of Revenue
Permanent residents Department of Revenue and Taxation
Government of Guam
P.O. Box 23607
GMF, GU 96921

Virgin Islands:
V.I. Bureau of Internal Revenue
9601 Estate Thomas
Charlotte Amalie
St. Thomas, VI 00802

Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin
Cincinnati, OH 45999-0023

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011, which require you to file a statement with us for any tax for which you are liable. Section 6109 requires that you provide your social security number on what you file. This is so we know who you are, and can process your form and other papers.

Generally, tax returns and return information are confidential, as required by section 6103. However, we may give the information to the Department of Justice and to other federal agencies, as provided by law. We may give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The use of this form is voluntary. However, if you fail to provide the Internal Revenue Service with your current mailing address, you may not receive a notice of deficiency or a notice and demand for tax. Despite the failure to receive such notices, penalties and interest will continue to accrue on the tax deficiencies.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is 16 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W-CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see Where To File on this page.
If you are a sole proprietor, start on the next page, Item 10 –

1. Business Organization Type
   - Profit Corporation (CT, CF)
   - Nonprofit Corporation (CN, CM)
   - Limited Liability Company (CL, CI)
   - Limited Partnership (PL, PF)
   - Professional Corporation (CP, CU)
   - General Partnership (PB, PI)
   - Professional Association (AP, AF)
   - Business Association (AB, AC)
   - Joint Venture (PV, PW)
   - Holding Company (HF)
   - Business Trust (TF)
   - Trust (TR)
   - Real Estate Investment Trust (TH, TI)
   - Joint Stock Company (ST, SF)
   - Estate (ES)
   - Other (explain)

2. Legal name of corporation, partnership, limited liability company, association or other legal entity ____________________________

3. Federal Employer Identification Number (FEIN) ....... ____________ - ____________ - ____________ - ____________ - ____________
   (assigned by the Internal Revenue Service for reporting federal income taxes)

4. ☐ Check here if you DO NOT have an FEIN.

5. Please list any current or past 11-digit Texas Taxpayer Number for reporting any taxes or fees to the Texas Comptroller of Public Accounts. ____________________________

6. Have you ever received a Texas vendor or payee number (Texas Identification Number/TIN)? ____________ ☐ YES ☐ NO If "YES," enter number...

7. Enter the home state or country where this entity was formed and the formation date............. State/country ____________ Month ____________ Day ____________ Year ____________
   Enter the home state registration/file number to be used by the Texas Comptroller of Public Accounts. ____________

8. If the business is a corporation, has it been involved in a merger within the last seven years? ____________ ☐ YES ☐ NO If "YES," attach a detailed explanation. (See instructions.)

9. Please list all general partners, officers or managing members (Attach additional sheets, if necessary.)

<table>
<thead>
<tr>
<th>Name</th>
<th>Phone (area code and number)</th>
<th>Position held</th>
</tr>
</thead>
<tbody>
<tr>
<td>____________________</td>
<td>__________________</td>
<td>General Partner</td>
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<tr>
<td>____________________</td>
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<td>Officer/Director</td>
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<td>Managing Member</td>
</tr>
<tr>
<td>____________________</td>
<td>__________________</td>
<td>Other</td>
</tr>
</tbody>
</table>

Proceed to Item 15 if you are not a sole proprietor –
Texas Application for
Sales Tax Permit and/or Use Tax Permit

If you are a sole proprietor, start here –
(If you are NOT a sole proprietor, skip to Item 15, below.)

10. Legal name of sole proprietor (first, middle initial, last)

11. Social Security number (SSN) ............

12. Please list any current or past 11-digit Texas Taxpayer Number for reporting any taxes or fees to the Texas Comptroller of Public Accounts.

13. Have you ever received a Texas vendor or payee number (Texas Identification Number/TIN)? .......... YES NO

14. Federal Employer Identification Number (FEIN), if you have one, assigned by the Internal Revenue Service for reporting federal income taxes.

All applicants continue here –

15. Mailing address of taxing entity - This address is for an individual or the party responsible for making decisions regarding address changes and banking changes and who is responsible for overall account management and account security. Please provide complete address including suite, apartment or personal mailbox number. Indicate whether the address is on a street, avenue, parkway, drive, etc., and whether there is a directional indicator (e.g., North Lamar Blvd.).

16. Daytime phone number (area code and number)

17. FAX number (area code and number)

18. Mobile/cellular phone number (area code and number)

19. Business website address(es)

20. Contact person for business records

21. Alternate contact person for business records

22. Name of bank or other financial institution (Attach additional sheets, if necessary.)

23. If you will be accepting payments by credit card and/or through an online payment processing company, enter the name of the processor.

You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or numbers listed on this form.
Texas Application for Sales Tax Permit and/or Use Tax Permit

Complete all information in this section for each PLACE OF BUSINESS in Texas. If you do not have a physical PLACE OF BUSINESS in Texas, skip to Item 29. (Attach additional sheets for each PLACE OF BUSINESS in Texas.)

24. PLACE OF BUSINESS name and address - This address is for the physical location where business is conducted. (Attach additional sheets for each PLACE OF BUSINESS in Texas.)

Business name (DBA)

Street address (include St, Av, Ct, etc.) or rural route and box number (Do NOT use P.O. Box address—must provide physical location address.) Suite/Apt. number

City State ZIP code Business location phone

If this PLACE OF BUSINESS address is difficult to find or includes a rural route and box number, provide the physical location or directions.

See instructions prior to answering Items 25 and 26.

25. Within what city limits is this PLACE OF BUSINESS? □ YES □ NO

26. Within what county is this PLACE OF BUSINESS? □ YES □ NO

Check this box if this PLACE OF BUSINESS is NOT located within the limits of a city in Texas.

27. Is this PLACE OF BUSINESS operated from your home? □ YES □ NO

28. Enter the name and address of the owner or landlord of this PLACE OF BUSINESS.

29. Will your anticipated monthly taxable sales exceed $8,000 per month? □ YES □ NO

30. Enter the date that you will begin making sales or begin other operations subject to Texas sales and use tax. (Date cannot be more than 90 days in the future.)

Month Day Year

31. Will you operate this business all year? □ YES □ NO

If "NO," list the months you will operate.

32. Will you provide taxable services AT A CUSTOMER’S LOCATION and/or ship/deliver goods to customers? □ YES □ NO

33. Will you be conducting Internet and/or mail order sales? □ YES □ NO

34. Enter your North American Industry Classification System (NAICS) code. (See specific instructions.) □ YES □ NO

If you don't know your NAICS code, indicate your principal type of business.

Agriculture Transportation Retail Trade Real Estate Direct Sales / Marketing
Mining Finance Services Communications
Construction Utilities Insurance Public Administration
Manufacturing Wholesale Trade Health Spa Other (explain)

Primary business activity and type of products or services to be sold.

35. Will you sell or solicit business at temporary locations (fairs, trade shows, flea markets, carnivals, etc.) in Texas? □ YES □ NO

If "YES," list the locations or event names and when you will be at the location or event. (Attach additional sheets, if necessary.)

Location and/or event name (e.g., Canton First Mondays, State Fair in Dallas, etc.) Period in attendance (e.g., first weekend of each month, late October, etc.)

36. Will you be required to report interest earned on sales tax? (See specific instructions.) □ YES □ NO (48)

37. List location of all distribution points, warehouses or offices in Texas. (Do not include locations that are considered a place of business.) (Attach additional sheets, if necessary.)

Street City State ZIP code

38. If you will be providing telecommunications services, indicate the 9-1-1 emergency communications fees you collect under Health & Safety Code, Chapter 771. (Check all that apply.) (54)

□ 9-1-1 Wireless Emergency Service Fee (91) □ 9-1-1 Equalization Surcharge (93)

39. Will you sell prepaid wireless telecommunications services? □ YES □ NO (94)
Texas Application for Sales Tax Permit and/or Use Tax Permit

Legal name (Same as Item 2 OR Item 10)

If you will be selling fireworks, complete Items 40 - 42; if not, skip to Item 43.

40. Date of first operation that is subject to fireworks tax ................................................................. Month Day Year

41. What type of fireworks permit was issued by the Texas Department of Insurance? (See specific instructions.)

☐ Distributor ☐ Jobber ☐ Manufacturer ☐ Retailer

42. Will you make retail sales of fireworks to the general public under a consignment agreement? (Consignment sales are sales where the consignee pays the distributor only for items that the consignee sells and returns any unsold items.) ............. ☐ YES ☐ NO (30)

If “YES,” provide the name and taxpayer number of the distributor for whom you are selling.

Distributor name

Distributor Texas taxpayer number

43. Will you sell, lease or rent off-road, heavy-duty (50 horsepower or more) diesel-powered equipment? ........................................... ☐ YES ☐ NO (50)

44. Is this permit for a winery located outside of Texas that will be shipping wine to consumers in Texas? ........................................... ☐ YES ☐ NO

If “YES,” you must obtain an Out-of-State Winery Direct Shipper’s Permit from the Texas Alcoholic Beverage Commission. (See instructions.)

If you will be selling fireworks, complete Items 40 - 42; if not, skip to Item 43.

45. Please provide the Texas Alcoholic Beverage Commission license number(s) for this address.

46. Will you sell memberships to a health spa? ............................................................................ ☐ YES ☐ NO

If “YES,” you must attach a copy of your certificate of registration issued by the Texas Secretary of State.

47. If you do not have a place of business in Texas, list names and addresses of all representatives, agents, salespersons, canvassers or solicitors in Texas. (Attach additional sheets, if necessary.)

Name (first, middle initial, last)

Street   City State  ZIP code

48. Previous owner’s trade name (DBA name)

Previous owner’s Texas taxpayer number (if available)

Previous owner’s legal name, address and phone number, if available

Name Title

Street address City State  ZIP code

Phone (area code and number)

Check each of the following items you purchased. ☐ Inventory ☐ Corporate stock ☐ Equipment ☐ Real estate ☐ Other assets

Purchase price of this business or assets and the date of purchase

Purchase price $ Date of purchase Month Day Year

APPLICANTS MUST BE AT LEAST 18 YEARS OF AGE. Parents or legal guardians may obtain a sales tax permit on behalf of a minor.

49. The sole owner, ALL general partners, managing members, officers, directors or an authorized representative must sign. The representative must submit a written power of attorney. (Attach additional sheets, if necessary.)

I (We) declare that the information in this document and any attachments is true and correct to the best of my (our) knowledge and belief.

Type or print name and title of sole owner, partner, officer, director or member

Driver license number/state Date of birth

Sole owner, partner, officer, director or member

Sign here

Type or print name and title of partner, officer, director or member

Driver license number/state Date of birth

Partner, officer, director or member

Sign here

Type or print name and title of partner, officer, director or member

Driver license number/state Date of birth

Partner, officer, director or member

Sign here

WARNING. You may be required to obtain an additional permit or license from the State of Texas or from a local governmental entity to conduct business. A listing of links relating to acquiring licenses, permits, and registrations from the State of Texas is available online at http://www.Texas.gov. You may also want to contact the municipality and county in which you will conduct business to determine any local governmental requirements.

Field office or section number Employee name USERID Date