



GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

January 30, 2017

Ms. Megan L. Zeidler
The Board Of Directors of Wittenberg College
P. O. Box 720
Springfield, OH 45501-0720

Dear Ms. Zeidler:

The Board Of Directors of Wittenberg College is exempt from Texas franchise tax as an educational out-of-state organization effective Sept. 1, 1975 and from Texas sales and use tax effective March 30, 2010. The exemption does not extend to hotel occupancy tax.

Vendors that require verification of the exemption may use our search comptroller.texas.gov/taxes/exempt/search.php.

We have assigned Texas taxpayer number 32042233018 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*.

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 comptroller.texas.gov/forms/01-339.pdf.

As a corporation, limited liability company, or limited partnership transacting business in Texas, you may need to file a Certificate of Authority or Registration with the Texas Secretary of State. More information is available online at the Secretary of State's website, sos.state.tx.us/corp/foreign_outofstate.shtml.

Our goal is to provide you with prompt, professional service. Please take a moment to complete our on-line survey at surveymonkey.com/r/Taxpayer_Services_Survey.

If you have any questions, write to us at exempt.orgs@cpa.texas.gov or P. O. Box 13528, Austin, Texas 78711-3528, or call us at 844-519-5677. The fax number is 512-475-5862. Also, our publications and other helpful information are online at comptroller.texas.gov/taxes/exempt/.

Sincerely,

Exempt Organizations Section
Tax Policy Division