

S U S A N
C O M B S

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS

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September 4, 2008

Mr. John Walker
Accounting Director
Trustees of Tufts College
169 Holland St., Room 310
Somerville, Texas 02144-2401

Dear Mr. Walker:

Effective Sept. 1, 1975, Trustees of Tufts College is exempt from Texas **franchise tax and sales and use tax** as an educational out-of-state organization. The exemption does not extend to hotel occupancy tax.

We have assigned Texas taxpayer number 32037867259 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 (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.

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, http://www.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 survey; enclosed and online at <http://aixtcp.cpa.state.tx.us/surveys/tpsuv2/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 toll-free at (800) 531-5441, ext. 66922. The fax number is (512) 475-5862. Also, our publications and other helpful information are online at <http://www.window.state.tx.us/taxinfo/exempt>.

Sincerely,

A handwritten signature in cursive script, appearing to read "WynNelle Leeth".

WynNelle Leeth
Exempt Organizations Section