

S U S A N

C O M B S

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS

WWW.WINDOW.STATE.TX.US



January 6, 2014

Mr. Jay Stephens
Arlington LV HOA, Inc.
P. O. Box 172952
Arlington, Texas 76003-2952

Dear Mr. Stephens:

Effective Oct. 16, 2013, Arlington LV HOA, Inc. is exempt from Texas franchise tax as specified under Section 171.082 of the Texas Tax Code as a homeowners' association. The exemption does not extend to sales and use tax or hotel occupancy tax.

The franchise tax exemption is effective Oct. 16, 2013, the first date the organization met the requirements for exemption under Texas Tax Code Chapter 171. The organization has satisfied all report periods prior to the effective date of the exemption. However, the organization is required to file a final franchise tax report and include all activity of the organization from Jan. 1, 2013 through Oct. 15, 2013. These reports are available on our website at <http://www.window.state.tx.us/taxinfo/taxforms/05-form2.html>.

We have assigned Texas taxpayer number 32046003623 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.

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.

If the organization obtains an IRS exemption under Section 501(c)(3), (4), (8), (10) or (19) in the future, please let us know. If you send us a copy of the exemption letter from the IRS, the exemption will apply to sales and use tax as well.

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

Sincerely,

WynNelle Leeth

WynNelle Leeth
Exempt Organizations Section