



COMPTROLLER OF PUBLIC ACCOUNTS
STATE OF TEXAS
AUSTIN, 78774

May 3, 1996

Ms. Sherilyn Svien
Erath County Senior Citizens, Inc.
County Courthouse Annex, # 105
Stephenville, TX 76401

Dear Ms. Svien:

I am pleased to report that Erath County Senior Citizens, Inc., Taxpayer Number 1-75-2588510-3, qualifies for exemption from the state franchise tax as a 501(c)(3) organization effective March 16, 1995. Since the account is in the process of being updated, you should disregard any franchise tax notices for periods covered by the exemption. In the event we have reason to believe the organization no longer qualifies for exemption, we will notify the registered agent that the exempt status is under review.

This corporation also qualifies for exemption from the Texas limited sales, excise and use tax as a 501(c)(3) organization effective March 16, 1995. It may issue an exemption certificate instead of paying the state and local sales tax on taxable items if they relate to the purpose of the exempt organization and are not used for the personal benefit of a private stockholder or individual. The enclosed certificate does not require a number to be valid, and you may reproduce it in any quantity.

If your organization makes any sales of taxable items or services, please contact our Tax Assistance Section at 1-800-252-5555 to determine if a sales tax permit is needed. The direct number is 512/463-4600.

The organization must notify the Secretary of State if it changes its name, registered agent or registered office address.

If you have any questions, please call me toll free at 1-800-531-5441, extension 5-9704. My direct number is 512/305-9704.

Sincerely,

Janice Womack
Exempt Organizations Section

SM/74

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAY 15 1995**

Employer Identification Number:
75-2588510

DLN:

17053099716030

Contact Person:

JON M WADDELL

ID# 31375

Contact Telephone Number:

(877) 829-5500

Our Letter Dated:

September 1995

Addendum Applies:

No

ERATH COUNTY SENIOR CITIZENS INC
C/O ERATH COUNTY JUDGE
1306 E WASHINGTON ST STE M
STEPHENVILLE, TX 76401-4614

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Letter 1050 (DO/CG)