

District Director

Date:

AUG 16 1985

Employer Identification Number:

75-1999585

Accounting Period Ending:

April 30

Form 990 Required: Yes No

Person to Contact:

EO Technical Assistor

Contact Telephone Number:

(214) 767-3526

FEDERATION OF TEXAS A & M
UNIVERSITY MOTHERS CLUB
866 SPELTON
ABILENE, TX 79603

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

(over)

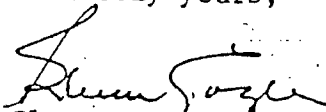
You are not required to file Federal Income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Glenn Cagle
District Director

Internal Revenue Service

Department of the Treasury

Internal Revenue
Service Center

Southwest Region

P.O. Box 934, Austin, Texas 78767

▷ Federation of Texas A&M University
Mothers' Club
520 Ridgeview
Dayton, TX 77535

Person to Contact:
S. Guerrero
Telephone Number:
(512) 462-7628 (not tollfree)
Refer Reply to:
P:DP:EC STOP AUSC6181
Date:

Dear Officer or Trustee:

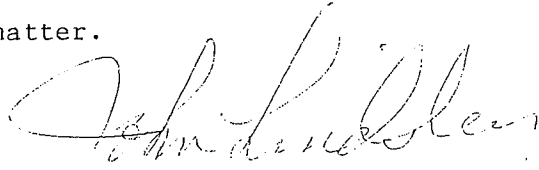
The four-digit Group Exemption Number (GEN) 7128 has been assigned to your organization. This number is not to be confused with the nine-digit Employer Identification Number (EIN) previously assigned to your organization.

- Form 990, Return of Organization Exempt from Income Tax, and instructions require each parent organization and its subordinates to show their GEN in Section G of Form 990, in addition to their EIN.

Please advise all of your subordinates who are required to file Form 990, to place the GEN on their return in Section G and their own EIN in Section A.

If you have any questions, please contact your District Office.

Thank you for your help in this matter.



John Lindsley
Chief, Document Perfection Branch



BOB BULLOCK
Comptroller

COMPTROLLER OF PUBLIC ACCOUNTS
STATE OF TEXAS
AUSTIN, 78774

September 4, 1985

Ms. Bobby J. Osborn
Treasurer
Federation of Texas A & M University Mother's Clubs
866 Shelton
Abilene, Texas 79603

Dear Ms. Osborn:

The Federation of Texas A & M University Mother's Clubs meets the requirements for exemption as a 501(c)(3) organization effective the date of this letter. Therefore, it may issue an exemption certificate in lieu of the limited sales, excise and use tax on taxable purchases that relate to the purpose of the exempted organization and are not used for the personal benefit of a private stockholder or individual. This certificate does not require a number to be valid.

If your organization changes its name or address, you are required to notify us.

If we can be of further assistance, please write to the Tax Administration Division or call toll free from anywhere in Texas at 1-800-252-5555. Our regular number is 512/463-4600.

Sincerely,

Harry F. Rogers
Tax Policy Section

HFR: SM75/mav

Enclosure



COMPTROLLER OF PUBLIC ACCOUNTS

P.O. BOX 13528
AUSTIN, TX 78711-3528

May 6, 2003

Ms. Linda K. Hill
Federation of Texas A&M University Mothers' Club
702 Woodland West
Waco, Texas 76712

Dear Ms. Hill:

Thank you for your recent correspondence and telephone conversation. Your question involves the 122 clubs that operate under the umbrella of Federation of Texas A&M University Mothers' Clubs and how those chapters or branches qualify for sales tax exemption.

Federation of Texas A&M University Mothers' Clubs has met the requirements for exemption from sales and use tax as a 501(c)(3) organization. This parent organization and each of its recognized subordinates may issue a valid exemption certificate in lieu of sales tax when purchasing taxable items related to the exempt purpose of the organization as long as the items purchased are not used for the personal benefit of a member or individual.

You may provide a copy of this letter to each of your recognized subordinates as proof of their exemption. Each recognized subordinate is not required to write to us for a letter of exemption. However, if they write to us and provide a letter from the parent organization stating that the chapter is a recognized subordinate of the exempt parent organization, we will add them to our database of entities exempt from sales tax. You may search this database on-line at <http://window.state.tx.us/taxinfo/exempt/xmptsearch.html>.


The enclosed certificate may be copied as needed. Forms may be downloaded for the Internet at <http://www.cpa.state.tx.us/taxinfo/taxforms/01-3392.pdf> or call Tax Assistance toll-free at 1-800-252-5555.

If your organization makes any sales of taxable items or services, please contact our Tax Assistance Section at the above number to determine if a sales tax permit is needed.

The exemption provided does not extend to other state taxes such as motor vehicle tax, hotel occupancy tax, or fuels tax.

Please let us know if you have any questions. The e-mail address is tax.help@cpa.state.tx.us, or you may call us at 1-800-531-5441. My extension is 3-6505. In Austin, the number is 463-6505.

Sincerely,


Judy Brittain
Exempt Organizations Section