



Texas Application for Exemption – Federal and All Others

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TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

Texas tax laws provide exemptions from sales, franchise and/or hotel taxes for organizations meeting specific requirements. The exemptions available vary, depending upon the category of exemption under which the organization might qualify.

Please use this application, Form AP-204, to apply for exemption if you are

- applying on the basis of the organization's designation as a qualifying 501(c) organization, or
- applying on any basis OTHER THAN as a religious, charitable, educational organization or a homeowners' association.

Separate applications are available for organizations applying for exemption as a religious (Form AP-209), charitable (Form AP-205), educational (Form AP-207) or homeowners' association (Form AP-206).

The applications, laws, rules and other information about exemptions are online at

www.Comptroller.Texas.Gov/taxes/exempt

You can submit your completed application along with required documentation by mail, fax or email

Mail: Texas Comptroller of Public Accounts
Exempt Organizations Section
P.O. Box 13258
Austin, Texas 78711

FAX: (512) 475-5862
Email: exempt.orgs@cpa.texas.gov

We process applications in the order they are received. To establish claimed exemptions, we may require additional information. After review of the material, we will inform the organization in writing if it qualifies for exemption. The Comptroller, or an authorized representative of the Comptroller, may audit the records of an exempt organization at any time during regular business hours to verify the validity of the organization's exempt status.

If you have questions or need more information, contact us at 800-252-5555.

You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or phone number listed on this form.

Texas Application for Exemption – Federal and All Others



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1. Organizations applying for exemption under one of the categories listed below should check the appropriate box and complete this application.

Our publication, *Guidelines to Texas Tax Exemptions (96-1045)*, includes a description of the additional documentation required for each category of exemption. For the category you select, be sure to read the requirements listed in the publication. **If you send in an application without including the documentation described in the publication, we will return the application to you with a request for additional information. We are unable to process incomplete applications.**

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| <input type="checkbox"/> Federal Exemption under qualifying Internal Revenue Code (IRC) Section 501(c). Attach IRS Determination Letter.
<input type="checkbox"/> Cemetery Corporations
<input type="checkbox"/> Certain Insurance Corporations for Farm Mutuals, Local Mutual Aid Associations and Burial Associations
<input type="checkbox"/> Certain Insurance Corporations Licensed as Title Insurance Companies and Title Insurance Agents
<input type="checkbox"/> Certain Corporations Subject to the Insurance Code
<input type="checkbox"/> Chambers of Commerce
<input type="checkbox"/> Convention and Tourist Promotional Agencies
<input type="checkbox"/> Cooperative Associations
<input type="checkbox"/> Cooperative Credit Associations
<input type="checkbox"/> Corporations Exempted by Another Law
<input type="checkbox"/> Corporations with Business Interest In Solar Energy Devices
<input type="checkbox"/> Corporations Organized for Agricultural Purposes
<input type="checkbox"/> Corporations Organized for Conservation Purposes
<input type="checkbox"/> Corporations Involved with City Natural Gas Facility
<input type="checkbox"/> Corporations Organized to Provide Cooperative Housing
<input type="checkbox"/> Corporations Organized to Provide Convalescent Homes for Elderly
<input type="checkbox"/> Corporations Organized for Student Loan Funds or Student Scholarship Purposes | <input type="checkbox"/> Credit Unions - Federal
<input type="checkbox"/> Credit Unions - State
<input type="checkbox"/> Development Corporations
<input type="checkbox"/> Electric Cooperatives
<input type="checkbox"/> Emergency Medical Service Corporations
<input type="checkbox"/> Farmers' Cooperative Societies or cooperatives whose single member is a farmers' cooperative described in Section 521(b)(1), IRC, that has at least 500 farmer-fruit grower members.
<input type="checkbox"/> Health Facility Development Corporations
<input type="checkbox"/> Hospital Laundry Cooperative Associations
<input type="checkbox"/> Housing Finance Corporations
<input type="checkbox"/> Local Organizing Committees
<input type="checkbox"/> Lodges
<input type="checkbox"/> Marketing Associations
<input type="checkbox"/> Nonprofit Water Supply Corporations
<input type="checkbox"/> Open-End Investment Companies
<input type="checkbox"/> Corporations Organized to Promote County, City or Another Area (Public Interest Organizations)
<input type="checkbox"/> Railway Terminal Corporations
<input type="checkbox"/> Recycling Operations
<input type="checkbox"/> Telephone Cooperatives
<input type="checkbox"/> Volunteer Fire Departments
<input type="checkbox"/> Youth Athletic Organizations |
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2. ORGANIZATION NAME

(Legal name as provided on Articles of Incorporation, or if unincorporated, the governing document.)

3. ORGANIZATION MAILING ADDRESS

Street number, P.O. Box or rural route and box number

City	State/Province	ZIP Code	County (or country, if outside the U.S.)
<input style="width: 95%; height: 18px;" type="text"/>	<input style="width: 95%; height: 18px;" type="text"/>	<input style="width: 95%; height: 18px;" type="text"/>	<input style="width: 95%; height: 18px;" type="text"/>

4. Texas taxpayer number (if applicable)

5. Federal Employer Identification Number (EIN) (Required if applying for exemption on the basis of a federal exemption)

6. a) Enter filing information issued by the Texas Secretary of State:

File Number	<input style="width: 95%; height: 18px;" type="text"/>	File Date	<input style="width: 95%; height: 18px;" type="text"/>
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OR

b) Check this box if this organization is not registered with the Texas Secretary of State.

Special note to non-Texas organizations: Include a file-stamped copy of your organization's formation documents AND a current Certificate of Existence from the Secretary of State or equivalent officer in your home state.

7. Contact information of the person submitting this application

Name	Email Address
<input style="width: 95%; height: 18px;" type="text"/>	<input style="width: 95%; height: 18px;" type="text"/>

Firm or Company Name	Daytime Phone (Area code and number)	Extension
<input style="width: 95%; height: 18px;" type="text"/>	<input style="width: 95%; height: 18px;" type="text"/>	<input style="width: 95%; height: 18px;" type="text"/>

Address	City	State	ZIP Code
<input style="width: 95%; height: 18px;" type="text"/>	<input style="width: 95%; height: 18px;" type="text"/>	<input style="width: 95%; height: 18px;" type="text"/>	<input style="width: 95%; height: 18px;" type="text"/>

We will notify you by email when the exemption has been added to let you know where the exemption can be verified online. If an email address is not provided, indicate where our response should be mailed: organization's mailing address or mailing address of the submitter.