



COMPTROLLER OF PUBLIC ACCOUNTS
STATE OF TEXAS
AUSTIN, TEXAS 78774-0100

November 25, 1998

Dr. Miriam M. Ziegler
International Society For Bioluminescence
And Chemiluminescence
Biochemistry Bldg. - Texas A & M University
College Station, TX 77843-2128

Dear Dr. Ziegler:

I am pleased to report International Society For Bioluminescence And Chemiluminescence, Taxpayer Number 3-01193-5719-9, qualifies for exemption from the state franchise tax as a 501(c)(3) organization effective February 10, 1997. 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 February 10, 1997. 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 sales of taxable items or services, please call our Tax Assistance Section at 1-800-252-5555 or 512/463-4600 to determine if it needs a sales tax permit.

The determination letter you provided from the Internal Revenue Service (IRS) was issued in the name of International Society For Bioluminescence And Chemiluminescence. The records of the Secretary of State (SOS) reflect the official corporate name of the corporation is as written in the first paragraph. You may want to ask the IRS to issue a corrected determination in the corporation's complete legal name.

The organization must notify the SOS 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

TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

Name of purchaser, firm or agency	
Address (Street & number, P.O. Box or Route number)	Phone (Area code and number)
City, State, ZIP code	

I, the purchaser named above, claim an exemption from payment of sales and use taxes for the purchase of taxable items described below or on the attached order or invoice form:

Seller: _____


Street address: _____ City, State, ZIP code: _____

Description of items to be purchased or on the attached order or invoice:

Purchaser claims this exemption for the following reason:

I understand that I will be liable for payment of sales or use taxes which may become due for failure to comply with the provisions of the Tax Code: Limited Sales, Excise, and Use Tax Act; Municipal Sales and Use Tax Act; Sales and Use Taxes for Special Purpose Taxing Authorities; County Sales and Use Tax Act; County Health Services Sales and Use Tax; The Texas Health and Safety Code; Special Provisions Relating to Hospital Districts, Emergency Services Districts, and Emergency Services Districts in counties with a population of 125,000 or less.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate and, depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

sign here 	Purchaser	Title	Date

NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier. Do not send the completed certificate to the Comptroller of Public Accounts.