

## **Texas Sales and Use Tax Exemptions for Extension External Groups**

Texas exempts qualified organizations from sales taxes. Organizations that might qualify include certain 501 (c)3 organizations, educational, and charitable groups

Texas Tax Exempt Organizations - An organization may be exempt as an educational organization if it provides instructional presentations. This URL contains information about exempt organizations, forms, publications, and frequently asked questions.

URL - <http://www.window.state.tx.us/taxinfo/exempt/index.html>

Guidelines to Texas Tax Exemptions, September 2003 for Educational Organizations - (Tax Code Secs. 151.310, 156.102 and 171.061) Nonprofit educational organizations can be exempted from sales taxes. To qualify, the organization must be an organization with activities consisting solely of public discussion groups, forums, panels, lectures or other similar programs if the presentations provide instruction in the commonly accepted arts, sciences and vocations.

URL - [http://www.window.state.tx.us/taxinfo/taxpubs/tx96\\_1045.html](http://www.window.state.tx.us/taxinfo/taxpubs/tx96_1045.html)

Contact the Texas Comptroller of Public Accounts - To determine eligibility for exemption, the Texas Comptroller of Public Accounts can be reached directly by:

### **Mailing Address**

Texas Comptroller of Public Accounts  
Post Office Box 13528, Capitol Station  
Austin, Texas 78711-3528

### **Physical Location**

Texas Comptroller of Public Accounts  
Lyndon B. Johnson State Office Building  
111 East 17th Street  
Austin, Texas 78774

### **Telephone**

Sales and Use Tax Questions  
1-800-252-5555

### **E-mail**

Exempt Organizations  
[exempt.orgs@cpa.state.tx.us](mailto:exempt.orgs@cpa.state.tx.us)

### Application for Exemption - Educational Organization

To apply with the State of Texas for Sales Tax and Use Exemption, organizations should complete the appropriate form (AP-207) and submit all necessary information directly to the Texas Comptroller of Public Accounts. You can find the attached form (AP-207) at the URL listed above for "Texas Tax Exempt Organizations."