



COMPTROLLER OF PUBLIC ACCOUNTS

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

August 17, 2006

Mr. J. Lelan Callaway
Treasurer
Eagle Tree Homeowner's Association, Inc.
950 Mulberry Trail
Amarillo, Texas 79124-3705

Dear Mr. Callaway:

Effective May 23, 1995, Eagle Tree Homeowner's Association, Inc. is exempt from Texas **franchise tax** as specified under Section 171.082 of the Texas Tax Code as a homeowners' association. The exemption does not extend to sales and use tax or hotel occupancy tax.

We have assigned Texas taxpayer number 17626051787 to the organization. Please reference this number in correspondence with us. The assignment of the taxpayer number does not mean the organization is permitted to collect or remit Texas taxes. Exempt organizations must collect taxes on most of their sales. Please give our Tax Assistance section a call at 1-800-252-5555 if you need a sales tax permit.

Changes to the organization's registered agent and registered office address must be filed with the Texas Secretary of State. The changes can be made online at <http://www.sos.state.tx.us/corp/sosda/index.shtml> or you can download the forms and instructions from http://www.sos.state.tx.us/corp/forms_option.shtml. You can also contact them at corpinfo@sos.state.tx.us or by calling (512) 463-5582. It is important to maintain current registered agent information, because this is how we will contact you if we have reason to believe that your organization no longer qualifies for exemption.

If the organization obtains an IRS exemption under Section 501(c)(3), (4), (8), (10) or (19) in the future, please let us know. If you send us a copy of the exemption letter from the IRS, the exemption will apply to sales and use tax as well.

Our goal is to provide you with prompt, professional service. Please take a moment to complete the enclosed survey. If it is more convenient, you may complete our on-line survey at <http://aixtcp.cpa.state.tx.us/surveys/tpsuv/>.

If you have any questions, write to us at exempt.orgs@cpa.state.tx.us, or call us toll-free at 1-800-531-5441, extension 66922. Also, our publications and other helpful information are online at <http://www.window.state.tx.us/taxinfo/exempt>.

Sincerely,

WynNelle Leeth
Exempt Organizations Section