



JOHN SHARP
Comptroller

COMPTROLLER OF PUBLIC ACCOUNTS
STATE OF TEXAS
AUSTIN, 78774

November 13, 1991

Lindy Thomas
Coppell Historical Society
P.O. Box 1871
Coppell, Texas 75019

Dear Ms. Thomas:

We have determined that Coppell Historical Society, Taxpayer No. 3-01141-9642-8, qualifies for exemption from state franchise tax and state sales tax. In the event that we have reason to believe that it no longer qualifies for the exemptions, we will notify the registered agent that the exempt status is under review. The franchise tax exemption as a 501(c)(3) organization is effective September 19, 1990.

This corporation also qualifies for exemption from the state and local sales taxes effective the date of this letter as a 501(c)(3) organization. It may now issue an exemption certificate in lieu of the 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 certificate does not require a number to be valid and may be reproduced in any quantity.

If the organization changes its name, Registered Agent or address, it is required to notify the Secretary of State.

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

Sincerely,

Stefanie B. Medack
Exempt Organizations

SBM/sm74

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
300 COMMERCE STREET
DALLAS, TX 75242-0000

DEPARTMENT OF THE TREASURY

Date: NOV 23 1994

COPPELL HISTORICAL CORPORATION
BOX 1409
DALLAS, TX 75221

Employer Identification Number:
75-1402014
Case Number:
754257002
Contact Person:
MARK WEBSTER
Contact Telephone Number:
(214) 767-6515
Our Letter Dated:
Jul. 1, 1991
Advance Ruling Period Begins:
Sep. 19, 1990
Advance Ruling Period Ends:
Dec. 31, 1994
Addendum Applies:
No

Please attach this copy to
your reply for identification

Dear Applicant:

Our letter of the above date stated that we had determined your organization is exempt under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) and that you would be treated as a publicly supported organization and not as a private foundation during your advance ruling period. This was based on our determination that you could reasonably be expected to be an organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2).

We also stated that at the end of your advance ruling period you would have to establish that you were in fact an organization described in one of the above sections.

Our records indicate that your advance ruling period begins and ends on the dates shown above. Your exempt status as an organization described in section 501(c)(3) is still in effect. However, to establish that you are a publicly supported organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2), please complete the attached Form 8734, Support Schedule for Advance Ruling Period, for each of the tax years in your advance ruling period.

The information requested in this letter is required to support your claim to be other than a private foundation. It is needed in addition to any required Form 990 or other annual return. Please send it to us within 90 days from the end of your advance ruling period.

If we do not receive this information, we will presume you are a private foundation and you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code. In addition, if you do not provide the information by the time requested, it will be considered by the Internal Revenue Service that you have not taken all reasonable steps to secure the determination you requested. Under section 7428(b)(2) of the Code, not taking all reasonable steps, in a timely manner, to secure the determination may be considered as a failure to exhaust administrative remedies available to you within the Service, and may preclude the issu-

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COPPELL HISTORICAL CORPORATION

ance of a declaratory judgment in the matter under judicial proceedings.

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

Thank you for your cooperation.

Sincerely yours,



Bobby E. Scott
District Director

Enclosures:
Form 8734
Copy of this letter