



TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

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

September 28, 2001

The Reverend Jose M. Sanchez
Iglesia Nueva Jerusalen, Inc.
12230 Hodges Street
Houston, Texas 77085

Dear Reverend Sanchez:

I am pleased to report Nueva Jerusalen Church, Taxpayer Number 3-20020-9802-1, qualifies for exemption from state franchise tax as a 501(c)(3) organization effective January 5, 2000. Since the account is in the process of being updated, you may receive 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 has also qualified for exemption from the Texas limited sales, excise, and use tax as a 501(c)(3) organization effective January 5, 2000. It may issue an exemption certificate instead of paying 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 member or individual.

We will consider reclassifying this corporation's basis for exemption to religious if you provide evidence that shows the organization is an organized group of people regularly meeting for the primary purpose of holding, conducting, and sponsoring religious worship services. Include the following information:

- a brief description of the facilities used for the services:
 - pictures, if available, of the interior and exterior; and
 - a photocopy of the rental or lease agreement, if the facility is being leased;
- the approximate number of people attending services on a regular basis;
- the organization's Statement of Faith;
- the order of the worship service;
- photocopies of any advertising, such as a bulletin, newsletter, newspaper advertisement, or listing in the telephone directory; and
- if your church:
 - is a member of a common denomination or a convention of churches that has a group exemption under the Internal Revenue Code Section 501(c)(3), provide verification from the parent organization that indicates your church is a recognized subordinate; or
 - is an independent church or a non-denomination church, let us know.

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