

Internal Revenue Service  
District Director

Department of the Treasury

1100 COMMERCE STREET  
DALLAS, TX 75242-0000

Date: JUN 27 1990

Employer Identification Number:  
76-0261821

Contact Person:  
SHARI FLOWERS

Contact Telephone Number:  
(214) 767-3526

TAIWANESE CHAMBERS OF COMMERCE OF  
NORTH AMERICA  
6001 SAVOY SUITE 504  
HOUSTON, TX 77036

Internal Revenue Code  
Section 501(c)(6)  
Accounting Period Ending:  
June 30  
Form 990 Required:  
Yes  
Addendum Applies:  
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in the section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day

Letter 948(DO/CG)

TAIWANESE CHAMBERS OF COMMERCE OF

is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

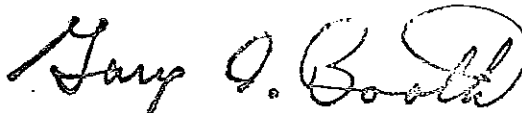
Donors may not deduct contributions to you because you are not an organization described in section 170(c) of the Code. Under section 6113, any fundraising solicitation you make must include an express statement (in a conspicuous and easily recognizable format) that contributions or gifts to you are not deductible as charitable contributions for Federal income tax purposes. This provision does not apply, however, if your annual gross receipts are normally \$100,000 or less, or if your solicitations are made to no more than ten persons during a calendar year. The law provides penalties for failure to comply with this requirement, unless failure is due to reasonable cause.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

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

Sincerely yours,



Gary D. Booth  
District Director



BOB BULLOCK  
Comptroller

COMPTROLLER OF PUBLIC ACCOUNTS  
STATE OF TEXAS  
AUSTIN, 78774

July 13, 1990

Mr. John J. Lin  
Certified Public Accountant  
6001 Savoy, Suite 504  
Houston, Texas 77036

Dear Mr. Lin:

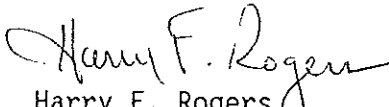
We have determined that Taiwanese Chambers of Commerce of North America, Taxpayer No. 3-01131-4865-1, qualifies for exemption from state franchise tax and state sales tax. In the event that we have reason to believe that it no longer qualifies for the exemptions, we will notify the registered agent that the exempt status is under review. The franchise tax exemption as a public interest organization is effective October 13, 1988.

This corporation also qualifies for exemption from the state and local sales taxes effective the date of this letter as a chamber of commerce 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,

  
Harry F. Rogers  
Exempt Organizations

HFR:SM74/mav/261