

# TEXAS SALES AND USE TAX PERMIT

This permit is not transferable, and this side must be prominently displayed in your place of business.

Retailers: A seller may NOT accept a copy of this permit in lieu of a properly completed exemption or resale certificate. A certificate is necessary to document why tax is not collected on a sale.

You must obtain a new permit if there is a change of ownership, location, or business location name.

TAXPAYER NAME, BUSINESS LOCATION NAME, and PHYSICAL LOCATION

Type of permit	SALES AND USE TAX
Taxpayer number	3-20014-7646-7
Location number	00002
First business date of location	12/01/2015

IJSA, INC.  
 MANN DESIGNS  
 3214 MERCER ST  
 HOUSTON  
 HARRIS COUNTY  
 NAICS CODE: 541410  
 Interior Design Services  
 WE SHOW THIS BUSINESS IN THE FOLLOWING LOCAL SALES TAX AUTHORITIES:  
 CITY: HOUSTON  
 TRANSIT: HOUSTON MTA

TX 77027-6018

DESCRIPTION ON NEXT LINE:

EFF: 12/01/2015  
 EFF: 12/01/2015

*Glenn Hegar*  
**Glenn Hegar**  
 Comptroller of Public Accounts

You may need to collect sales and/or use tax for other local taxing authorities depending on your type of business. For additional information, see "Collecting Local Sales and Use Tax" section on the back of this document.

If you have any questions regarding sales tax, visit our website at [www.comptroller.texas.gov](http://www.comptroller.texas.gov) or call us at 1-800-252-5555.

**Detach here and prominently display your permit only. Retain the portion below for your records.**

01-300-P4

### Is the Information Printed on this Permit Correct?

The information printed on your permit is public information. It must be accurate and current. If there is an error, make corrections on the form below. Enter the correct information for incorrect items only. Detach the form and mail it to:

Comptroller of Public Accounts  
 111 E. 17th Street  
 Austin, TX 78774-0100

More helpful information about your permit is on the back of this document.

### Texas Sales and Use Tax Permit Corrections Form

Taxpayer name shown on the permit IJSA, INC.		<b>If you need to make changes to your local sales tax authorities or to the NAICS code printed on your permit, see information on the back of this form.</b>
Taxpayer number shown on the permit 32001476467	Location number shown on the permit 00002	
Correct business location name .		
Correct business location (no P.O. Box or directions accepted) .		
City	State	ZIP code
Correct taxpayer name		Daytime phone (Area code and number)
Correct mailing address .		
City	State	ZIP code
Federal Employer Identification Number		
If you are no longer in business, enter the date of your last business transaction. _____		
sign here Taxpayer or authorized agent		Date



00000229

All permits are issued subject to the provisions of the law. This permit may be revoked, suspended or cancelled for a violation of any provision of any taxing statute administered by the Texas Comptroller of Public Accounts or of any rule adopted by the Comptroller to administer those statutes. Receipt of this permit does not mean that the taxpayer to whom it is issued is in good standing with the Comptroller.

You are responsible for collecting the correct amount of local taxes. For example, if our records show that one of your locations is outside the city limits, but it is actually inside the city, you may be responsible for collecting and remitting the city's sales tax. If the local sales tax authorities on this permit are incorrect, call 1-800-252-5555.

Taxpayer name and mailing address

IJSA, INC.  
3214 MERCER ST  
HOUSTON

TX 77027-6018

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**Operating without a valid permit is a misdemeanor punishable by a fine of not more than \$500 per day.**

Legal citation: TEX. TAX CODE ANN., chs. 111 and 151.

**For an existing business, this permit replaces the permit you now hold for this location. All previous sales and use tax permits issued by the Texas Comptroller of Public Accounts for this location are void.**

**You must file a sales and use tax return even if you have no taxable sales and/or no tax due.**

**A \$50 late filing penalty will be assessed on every report filed after its due date, in addition to any other penalties assessed for the reporting period.**

### **Collecting Local Sales and Use Tax**

You may need to collect sales and/or use tax for other local sales tax authorities, depending on your type of business. We can help you determine your local sales and use tax responsibilities and the correct rate for each local sales tax authority. See *Guidelines for Collecting Local Sales and Use Tax* (Pub. 94-105) and *Texas Sales and Use Tax Rates* (Pub. 96-132) on our website at [www.comptroller.texas.gov/taxinfo/local/](http://www.comptroller.texas.gov/taxinfo/local/). To search for sales and use tax rates by address, you can use the *Tax Rate Locator* on our website at <https://ourcpa.cpa.state.tx.us/atj/addresslookup.jsp>.

### **Update Your Account Information**

To change the local sales tax authorities, contact our office at 1-800-252-5555. Contact your city/transit authority/county/special purpose district if you are unsure if your business is located within that local sales tax authority.

Change your mailing address and phone number, add a business location, change a business address, or close one or more business locations online at [www.comptroller.texas.gov/accmaint/changeaddress.html](http://www.comptroller.texas.gov/accmaint/changeaddress.html) or call 1-800-224-1844.

To change the NAICS (North American Industry Classification System) Business Description, see the instructions online at [www.comptroller.texas.gov/taxinfo/sales/naics\\_coding.html](http://www.comptroller.texas.gov/taxinfo/sales/naics_coding.html).

### **Tax Report Filing Resources**

**File and Pay Your Sales Tax Online** - Use WebFile to automatically calculate the sales tax due and confirm we received your return. WebFile is available online at [www.comptroller.texas.gov/webfile/](http://www.comptroller.texas.gov/webfile/).

**File Zero Tax Due Returns by Phone** - You can file your zero tax due sales and use tax return by calling TeleFile at 1-888-4FILING (1-888-434-5464).

**Download Sales and Use Tax Forms Online** - You will receive a preprinted sales and use tax return in the mail about 20-30 days before each return is due, unless you file electronically. You can also download sales and use tax forms online at [www.comptroller.texas.gov/taxinfo/taxforms/01-forms.html](http://www.comptroller.texas.gov/taxinfo/taxforms/01-forms.html).

### **Additional Resources**

Read our sales tax frequently asked questions online at [www.comptroller.texas.gov/taxinfo/sales/questions.html](http://www.comptroller.texas.gov/taxinfo/sales/questions.html).

Sign up to receive email updates on the Comptroller topics of your choice at [www.comptroller.texas.gov/subscribe](http://www.comptroller.texas.gov/subscribe).

**You have certain rights** under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or phone number listed on this form.