



BOB BULLOCK  
Comptroller

COMPTROLLER OF PUBLIC ACCOUNTS  
STATE OF TEXAS  
AUSTIN, 78774

November 5, 1975

Defensa, Inc.  
2512 Sherwood Lane  
Austin, Texas 78704  
Attn: Brian R. Craddock

Subject: Defensa Inc.  
Charter No. 364838  
Basis: Public Interest

Gentlemen:

According to the purposes of this corporation as stated in the Articles of Incorporation and the activities conducted and to be conducted by the corporation in carrying out the authorized purposes, it has been determined that the corporation qualifies for a franchise tax exemption.

The exemption is effective as of 08-04-75. It will not be necessary to file Franchise Tax Reports or payments after that date. However, this exemption will remain effective only so long as the corporate purposes and activities are substantially as shown in the request for exemption.

Any correspondence in this matter should be directed to the attention of the Business Tax Division or telephone 512/475-4771.

Yours very truly,

[Redacted Signature]  
John H. Coats

JHC:2D/1.66

cc: Secretary of State  
Capitol Station  
Austin, Texas



an equal opportunity employer



Internal Revenue Service

Department of the Treasury

District  
Director

1100 Commerce St., Dallas, Texas 75202

Person to Contact:

Don Branch

Telephone Number:

214/749-3693

Refer Reply to:

EO:2:309:DB DAL:EO:76-887

Date:

AUG 5 1976

Defensa, Inc.  
P. O. Drawer E  
216 East Avenue "D"  
Muleshoe, Texas 79347

I. R. Code: Section 501(c)(4)

Address Inquiries to District

Director of Internal Revenue: Dallas, Texas

Accounting Period Ending: July 31

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax under the provisions of the Internal Revenue Code section indicated above. Any changes in operations from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. 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 are required to file Form 990, Return of Organizations Exempt from Income Tax, only if your gross receipts each year are normally more than \$5,000. 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. The law imposes a penalty of \$10 a day, to a maximum of \$5,000, for the failure to file the return on time.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (Social Security taxes) on remuneration of \$50 or more to each of your employees during a calendar quarter and,



Defensa, Inc.


unless excepted, you are also liable for tax under the Federal Unemployment Tax Act on remuneration of \$50 or more to each of your employees during a calendar quarter if, during the current or preceding calendar year, you have one or more employees at any time in each of 20 calendar weeks or pay 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.

As a social welfare organization charitable contributions to you are not deductible by donors. You should advise your contributors to that effect.

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

This is a determination letter.

Sincerely yours,

  
A. W. McCanless  
District Director

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