

**TEXAS COMPTROLLER OF PUBLIC ACCOUNTS**

SUSAN COMBS • COMPTROLLER • AUSTIN, TEXAS 78774

August 02, 2013

OUR LADY OF LOURDES CATHOLIC PARISH
6550 FAIRBANKS N HOUSTON RD
HOUSTON, TX 77040-4307

According to the records of the Comptroller of Public Accounts, the following exemption(s) from Texas taxes apply to the above organization (s):

Franchise tax, as of 01-01-2008

Sales and use tax, as of 01-01-1995

(provide Texas sales and use tax exemption certificate [Form 01-339 \(Back\)](#) to vendor)

State portion of hotel occupancy tax, religious as of 01-01-1995

(provide Texas hotel occupancy tax exemption certificate [Form 12-302](#) to vendor)

Texas taxpayer identification number: 32040594296

This exemption verification is not a substitute for the completed exemption certificates that are required when claiming exemption from Texas taxes. Vendors should be familiar with the requirements for accepting the certificates in good faith from their customers.

This exemption verification does not mean that the organization holds a permit for collecting or remitting any Texas taxes.

Exempt organizations must collect tax on most sales. For more information, please see our publication [Exempt Organizations. Sales and Purchases](#) (96-122). [Online registration is available.](#)

For information concerning sales taxpayer permit status, please use the [vendor search](#) we provide online.

Corporations that are registered in Texas with the Secretary of State must maintain a current registered agent and registered office address.

Information is available from [Business and Nonprofit Forms page](#) of the [Secretary of State's Website](#). Additionally, out-of-state corporations, limited liability companies, or limited partnerships transacting business in Texas may need to file a Certificate of Authority or Registration with the Texas Secretary of State. More information is available from the [Foreign or Out-of-State Entities page](#) on the Secretary of State's Website.

Our publications and other helpful information are available on our [website](#). If you need more information, write to us at exempt.orgs@cpa.state.tx.us, or call us at (800) 252-5555.

Exempt Organizations: Sales and Purchases

Anyone traveling on official business for an exempt organization must pay sales tax on taxable purchases such as parking, whether reimbursed per diem or for actual expenses incurred.

A sales tax exemption does not include taxes on the purchase, rental or use of motor vehicles. Motor vehicle tax information is provided below.

Refunds

An exempt nonprofit organization is not eligible to receive refunds for purchases made on or after Sept. 1, 2009, if the purchase was made prior to the postmark date of the organization's application for exemption, or the date of the sales tax liability assessment as a result of a Comptroller audit, whichever is earlier.

If the Comptroller determines the organization met exemption requirements for a period prior to Sept. 1, 2009, based on the laws in effect during that period, purchases made by the organization within that period will be eligible for a sales tax refund, subject to the four-year statute of limitations.

These provisions apply to sales and use taxes paid by an organization directly to the Comptroller's office or to vendors and to refund claims filed with the Comptroller's office or with vendors. These provisions do not apply to governmental entities exempted under Tax Code Section 151.309.

The **Tax-Exempt Entity Search** can be used to verify the effective date of an organization's exemption qualification. Contact our office to confirm the organization's exempt status and eligibility for a refund of sales tax paid prior to Sept. 1, 2009, by calling (800) 252-5555, or email us at exempt.orgs@cpa.state.tx.us

Should an exempt organization collect sales tax?

Exempt organizations must get a sales tax permit <http://window.state.tx.us/taxpermit> and collect and remit sales tax for all taxable items it sells. Exemptions are for purchases, not sales, though some exceptions are detailed below.

Examples of Tax-Free Sales

Fundraisers

An organization does not have to register for a sales tax permit if all its sales are of exempt items, or sales made through tax-free fundraisers.

Meals and Food Products

Exempt organizations do not have to collect sales tax on meals and food products, including candy and soft drinks, if the items are:

- sold by churches or at church functions conducted under the authority of a church;
- sold or served by a public or private school, school district, student organization or parent-teacher association in an elementary or secondary school during the regular school day by agreement with proper school authorities, including vending machine sales; or
- sold by a member or a volunteer of a nonprofit organization devoted exclusively to education or to physical or religious training, or by a group associated with private or public elementary and secondary schools as part of an organization's fund-raising drive, when all net proceeds from the sale go to the organization for its exclusive use.

Note: Alcoholic beverages are taxable. Sales of alcoholic beverages made by the holder of a mixed beverage permit are subject to the 14 percent mixed beverage gross receipts tax. Sales of beer and wine made by the

For more information,
visit our website
www.window.state.tx.us.
Receive tax help at
<https://www.window.state.tx.us/taxhelp/>.

Exempt Organizations: Sales and Purchases

holder of a beer and wine only permit are subject to sales tax.

Annual Banquets and Suppers

All volunteer organizations can hold a tax-free annual banquet or other food sale provided the event:

- is not professionally catered;
- is not held in a restaurant, hotel or similar place of business;
- is not in competition with a retailer required to collect tax; and
- the food is prepared, served and sold by members of the organization.

Note: The exemption does not apply to the sale of alcoholic beverages.

Auctions, Rummage Sales and Other Fundraisers

Each chapter of an exempt organization under the religious, educational or charitable categories, and organizations exempted from sales tax based on their IRS Section 501 (c) (3), (4), (8), (10) or (19) status, can hold two one-day, tax-free sales or auctions each calendar year (January – December).

Youth athletic organizations, volunteer fire departments, chambers of commerce and governmental entities may not hold tax-free sales or auctions.

One-Day Sales

For one-day sales, exempt organizations are not required to collect sales tax. This exemption does not apply to items sold for more than \$5,000, unless the item is manufactured by the organization or the item is donated to the organization and not sold back to the donor.

For purposes of the exemption, “one day” is counted as 24 consecutive hours. These days should be pre-designated so purchasers are aware of the tax exemptions. Organizations

are prohibited from collecting and keeping taxes on these transactions.

The designated one-day, tax-free sale day is either the day the vendor delivers the items to the exempt organization or the day the organization delivers the items to its customers. Persons buying from surplus inventory on the designated date do not owe tax. For example, a church group selling cookbooks may accept pre-orders without collecting tax if the day the cookbooks will be delivered to customers is designated as one of the group’s tax-free fundraisers. Surplus cookbooks sold during the same day also qualify for the exemption. Surplus cookbooks sold on other days are taxable unless sold at the group’s other tax-free fundraiser.

If two or more groups together hold a one-day, tax-free sale, the event counts as one tax-free sale for each participating organization.

If an exempt organization is purchasing taxable items for resale during its designated tax-free sale days, and it holds a sales tax permit, the organization may either give the retailer a resale certificate, Form 01-339 (front), or an exemption certificate, **Form 01-339 (back)**, to purchase the items tax free.

A non-permitted exempt organization, however, may purchase items for resale tax free by issuing an exemption certificate to the vendor for items sold during its two one-day, tax-free sales.

Student Organizations (Higher Education)

College or university student organizations affiliated with an institution of higher education can hold a one-day, tax-free sale each month. The organization must have a primary purpose other than engaging in business or performing an activity designed to make a profit, and the purpose of the sale

An employee of an exempt organization cannot claim an exemption when buying taxable items of a personal nature, even if the organization gives an allowance or reimbursement for such items.

(www.cpa.state.tx.us) or you can email the State Comptroller at (tax.help@cpa.state.tx.us).

- c. The parish/school administrator or bookkeeper must manage the sales tax function. It is the responsibility of the parish/school to pay the sales tax.
- d. Any unresolved sales tax questions should be directed to the Office of the Internal Auditor at 713-659-5461.
- e. The sales tax exemption application can be found at:
<http://www.cpa.state.tx.us/taxinfo/taxforms/ap-209.pdf>

2. Inventory

An accurate record of items on-hand, purchases, and items sold must be kept at all times. Computer software can significantly help maintain proper inventory management. The need for tracking purchases, inventory on-hand, expenses, and sales will enable the parish/school to monitor the actual profit produced by the store.

a. Purchases

Verify count -- Make sure you are receiving as many cartons as are listed on the delivery receipt. Carefully examine each carton for visible damage -- if damage is visible, note it on the delivery receipt, and have the driver sign your copy. After delivery, immediately open all cartons, inspect for damage and compare packing slip quantities with quantities received. Return any damaged items to vendor for credit.

b. Sales

Utilizing all of the procedures contained throughout the Income and Cash section of this manual, controls must be established over all cash and checks received, and they should be deposited promptly in the parish/school bank account. At the time of the sale, the inventory listing must be reduced by the products sold. A receipt must be given to all customers. The use of a cash register is encouraged.

I. Special Events

Please keep in mind that festivals by definition are celebrations. There is no limit to how many days a festival can occur. Under the umbrella of a festival can be a whole myriad of events. These specific events occurring during a festival may have Archdiocesan policies, IRS regulations and State laws that apply. Some of these are listed below.

1. Sales

When conducting sales of any kind, even during fundraising, keep in mind that sales tax (collection and remittance of) may be involved.

When sponsoring an event where there are multiple vendors present, such as a craft show or bazaar, the sponsoring organization is responsible to ensure sales tax is collected and remitted by all vendors regardless if the sponsoring organization designates the event as their sales tax free event. Please refer to "Bazaar Sales Tax and Vendors" on the Office of the Internal Auditor website.

Some items are sales tax exempt such as; magazine subscriptions in duration of six or more months; bakery items (unless sold with plate or utensils); gift certificates and coupon books; admission tickets to carnivals, dances and concerts; and car washes.

2. Sales Tax Free Events

A parish and/or school may have two one-day, 24 hour sales tax free event per calendar year. A 24 hour sales tax free event may occur during two consecutive days if necessary. For example, an event may begin at noon on one day and terminate at noon the next day without any loss of exemption. (In other words, that period is a 24 hour continuous period)

3. Auctions

A parish and/or school may choose to designate an auction as one of the two sales tax free events of the calendar year. If there is not a sales tax free event designation available, then sales tax is owed on sales made during an auction.

Only one auction of alcohol is allowed during a calendar year. A permit is required before auctioning alcohol. Please refer to the TABC website for more information (<http://www.tabc.state.tx.us/index.asp>).

Donors who purchase items at a charity auction may claim a charitable contribution deduction for the excess of the purchase price paid for an item over its fair market value.

The parish or school should provide an estimated fair market value for each item offered in an auction, to assist the winning bidder in determining the portion of the purchase price that can be claimed as a charitable contribution.

Fair market value information can be included in a comprehensive listing that describes the items available for a live auction, or individually on the sign-up sheets used to record each bidder's auction entry for a silent auction.

Donors who provide items for a charity auction may also claim a charitable deduction for their tax basis in the contributed property, and not the fair market value of the property.

The parish or school should not provide a donor with an estimated value of items contributed for an auction, raffle, or any other purpose. Instead, the parish or school should provide the donor with an acknowledgement letter containing a description of items donated as discussed in Section VI F 10 e.

4. Raffles

The Texas Charitable Raffle Enabling Act

(<http://www.statutes.legis.state.tx.us/SOTWDocs/OC/pdf/OC.2002.pdf>), effective September 1, 1999, is intended to prevent fraudulent fundraising activities. The Texas State law permits the parishes and schools of the Archdiocese and other "qualified organizations" to hold up to two raffles per calendar year.

a. Prizes

Prizes may not be money (cash), or money equivalent, e.g., certificates of deposit, bonds, cashier's check, traveler's check, personal check, money order, gold, or gift cards that can be converted into cash. A winner may not redeem merchandise or

3. Prizes for any one series of bingo games or occasion (excluding instant bingo) should not exceed \$2,500 and prizes for any one series of bingo games or occasion for instant bingo should not exceed \$1,500.
4. Only bona fide members of the parish should be conducting, promoting and administrating (or assisting) a bingo game.
5. All persons playing bingo should be charged the appropriate fee (no one plays for free or at a discounted rate).
6. The parish exclusively should promote and advertise the bingo games.
7. Only prizes awarded for winning an individual bingo game should be allowed while all door prizes and other prizes should be prohibited.
8. Bingo equipment and supplies should only be purchased from legal authorized sources.
9. Persons under the age of 18 should be excluded from playing bingo unless accompanied by their parents or guardian.
10. Bingo games should be conducted no more than three days per week and shouldn't exceed four hours per 24 hour period.
11. Quarterly bingo reports should be filed per the Bingo Enabling Act.
12. W-2G's should be provided to winners of \$1,200 or more from bingo and if the winner does not provide a T.I.N., then a 31% backup withholding is imposed.
13. Senior citizen associations and organizations of persons aged 60 or older are exempt from licensing requirements where the prizes are nominal and the game is played solely for amusement. Please see Section 2001.551 of the Bingo Enabling Act for specific information.

6. Carnival Games

Section 47.01 of the Texas Penal Code permits the offer of merchandise with a value not greater than \$25 to the winner of a bona fide carnival contest conducted at a carnival sponsored by a parish/school. The types of games are not defined in the law, but would include wheels, cards and dice. Money cannot be given as prizes.

To participate in a game which awards either money, in any amount, or merchandise having a value greater than \$25 is illegal and constitutes a Class C Misdemeanor punishable by a fine up to \$500. To promote or sponsor such a game is also illegal and constitutes gambling promotion which is a Third Degree Felony punishable by imprisonment up to 5 years and a fine of up to \$5,000.

7. Alcoholic Beverages Sold During Special Events

The State of Texas controls dispensation of alcoholic beverages through the use of permits, which are required. Beer and wine sales generally incur sales tax; mixed beverage sales generally incur both sales and excise taxes. During the state's allowed "tax-free" days, sales tax (only) on these items is waived.

The application and receipt of an alcoholic beverage permit may "trigger" sales tax reporting for the parish/school.

a. Temporary Beer & Wine Permit

Sales tax does not have to be paid for beer and wine sales under a "Temporary Beer and Wine Permit" obtained from the Texas Alcoholic Beverage Commission

(TABC) when the sale of these beverages are made within one of a parish's two tax-free events allowed per year.

b. Beer, Wine & Mixed Beverage Permit

Mixed beverage tax has to be paid at a rate of 14% under a "Beer, Wine & Mixed Beverage Permit" even if the beverages are sold within one of a parish's two tax-free events allowed per year.

Examples of tax issues when serving alcoholic beverage at bazaars and charitable events are included in Appendix VIII.

c. Information regarding the various permits required for the sales and/or use of alcoholic beverages can be found on the TABC website located at:
<http://www.tabc.state.tx.us/index.asp>.

***Note:** Rule §102.07 and §108.061 of the Alcoholic Beverage Code clearly states that alcohol can not be awarded as a prize. There are severe penalties for violation of this rule. Please contact the Office of the Internal Auditor regarding specific restrictions and other issues that are related to the TABC.*

8. Food Operations

All persons participating in events or operations at which food will be prepared and/or served must receive instruction in proper food handling procedures to minimize the risk of contamination and possible illness.

Food sales **can** be sales taxable. Following is a list of some items that are sales tax exempt. Please note that this is **not** an all inclusive list.

a. Annual banquet (must be annual) if:

- i. Not professionally catered (pending confirmation from Texas State Comptroller's office)
- ii. Not held in a hotel or similar place of business
- iii. Food is prepared, served & sold by members of the organization
- iv. Does not apply to sales of alcoholic beverages or non-food items

b. Food, beverages & candy sold during normal school day (at schools)

c. School concession stands

d. Non-taxable food items (eg, cookie dough, pizza kits, mixes)

9. Insurance Coverage

Independent lay organizations, such as the Knights of Columbus, Boy and Girl Scouts that operate special activities for the benefit of the parish or school must carry sufficient liability insurance coverage. The parish administrator must advise these organizations of the insurance requirement, and obtain from the organization a certificate of insurance indicating the type, amount and effective dates of the insurance coverage.

APPENDIX VII- FEDERAL TAX IMPLICATIONS for RAFFLES and BINGO

GENERAL INFORMATION

IRS Form W-2G is used to report winnings of \$600 or more. You must withhold Federal Income Tax at the rate of 25% if such winnings exceed \$5,000. Withholding of 28% may be required if winner elects not to provide a tax ID number (most often a Social Security number).

IRS Form 945 is used to deposit the withholding to the IRS. IRS Form 1096 is used to transmit the W-2G to the IRS. **DO NOT USE IRS FORM 1099.**

If a prize is won by a nonresident alien, the winnings are reported on IRS Form 1042-S and the withholding is paid – immediately after awarding the prize – with a Form 8109B deposit coupon. IRS Form 1042-T is used to transmit the 1042-S to the IRS, and the withholding is reported to the IRS on Form 1042. The withholding rate on resident aliens is generally 30%, unless the foreign country has a treaty with the United States for a lower rate. Contact the Archdiocesan Office of the Internal Auditor for guidance.

REQUIREMENTS IF WINNINGS EXCEED \$5,000

Before the ownership of the prize can be transferred to the winner, the parish or school is required to obtain the following:

- The winner's State Drivers License or State Identification Card number
- The winner's Tax Identification number*
- The winner's name, telephone number and current address.
- For Federal Withholding purposes, the winner must provide a cashier's check, made out to the Parish or School conducting the raffle, in the amount of 25%* of the fair** value of the prize less the wager made (i.e., price paid for the ticket).
- The W-2G or 1042-S will require: (1) information on the parish or school conducting the raffle including name, address and EIN, (2) information about the winner of the raffle including name, address and tax identification number* and (3) amount of gross winnings less amount of wager (i.e., price paid for tickets) and the amount withheld for federal taxes.
- The winner must sign the W-2G or 1042-S regardless of whether the winner is subject to withholding or not.
- Once the parish receives the withholding money from the winner, the money must be deposited immediately using a tax deposit coupon (the same coupons used to make payroll tax deposits, IRS Form 8109). Be sure to indicate the type of deposit on the coupon by marking the 945 or 1042 option on the coupon. There is a similar option available if you are depositing electronically.
- The parish or school must transmit the W-2G to the IRS on Form 1096 and the 1042-S to the IRS on Form 1042-T.

****Exception:** If the winner elects not to provide a Tax Identification Number (i.e. Social Security Number), the amount of cashier's check for Federal Withholding must be in the amount of 28% of winnings less the amount paid for the ticket(s) to win.*

***** Fair value = net sales price after all negotiations, rebates, and other discounts.***

Should you have any question please contact the Archdiocesan Office of the Internal Auditor at 713-659-5461.

APPENDIX VIII – TAX ISSUES WHEN SERVING ALCOHOLIC BEVERAGES

A church or school must obtain a “Temporary Mixed Beverage Permit” to serve alcoholic beverages (beer, wine and mixed beverages) at a bazaar or other fundraiser. A church or school that sells mixed beverages at a fundraising event will report and remit the 14% mixed beverage tax to the Texas State Comptroller's Office based on the following guidelines in the following three scenarios:

First Scenario (Tax based on Cost):

If: The church or school sells tickets for a fundraising event (e.g., bazaar) where all food and beverages (alcoholic beverages and soft drinks) are included with the price of the ticket to enter, and 100% of net proceeds go to the church or school (i.e., nonprofit 501(c) (3) organization).

Then: The temporary mixed beverage permit holder (i.e., church or school) owes mixed beverage tax (14%) on its **cost** of the alcoholic beverages served (i.e., cost of goods sold).

Example: A fundraising dinner where the cost of a plate is \$500. The beverages (alcoholic and soft drinks) are included with the \$500 each person pays to attend the event. Once you are inside, everything is included.

** A formula for calculating cost is shown in Exhibit 1 at the end of this document.*

Second Scenario (Tax based on Sales):

If: The church or school has a fundraising event with “cash/ticket bar” (meaning you must pay cash, or give a ticket for which you paid cash, to get an alcoholic beverage). In this case, it does not matter if a person has to pay cash or buy a ticket to gain entry to the bazaar.

Then: The temporary mixed beverage permit holder (i.e., church or school) owes mixed beverage tax (14%) on the **total receipts** from the sale of alcoholic beverages. Total receipt means the amount of cash paid or the value of the tickets redeemed **specifically** for alcoholic beverages, NOT including the receipts for the value of tickets to the event itself.

Example: A church or school is having a bazaar to raise money and 100% of net proceeds go to the church or school. However, to purchase mixed beverages at this bazaar, a person must either pay cash or buy tickets that can be redeemed for mixed beverages.

Third Scenario (Tax based on Use)

If: The church or school is having an appreciation event with open bar and **no money is exchanged or tickets sold.**

Then: The temporary mixed beverage permit holder (i.e., nonprofit church or school) **does not owe mixed beverage tax, but does owe “sales tax”* on the purchases** of alcoholic beverages. If a distributor donates the alcoholic beverage, no “sales” or “mixed beverage tax” is due.

Example 1: A school has an “Appreciation Event” for parents that volunteer at the school. Everything is free to all who attend the event. The group that organizes the event must pay sales and use tax to the supplier. If the supplier is a retailer, then the school pays sales and use tax at the time of purchase.

Example 2: A school has an “Appreciation Event” for parents that volunteer at the school. Everything is free to all who attend the event. The group that organizes the event must pay sales and use tax to the supplier. If the supplier is a distributor, then the supplier is prohibited from collecting sales tax. In this case, the group organizing the event must accrue sales and use tax on the cost of alcohol consumed. The accrued sales and use tax must then be remitted to the state.

Forms & Instructions

1. To obtain a temporary permit from the TABC to serve alcohol, contact:

Houston Regional Office of the TABC
 427 West 20th Street, Suite 600
 Houston, TX 77008 – 2497
 Voice: 713-426-7900
 Fax: 713-426-7979

2. If you are in a situation where you must pay the “Use Tax”, obtain a “Sales and Use Tax Permit” from the Texas State Comptroller’s Office using Form AP.. Once you complete the first sales tax return (Form 01-117) notify the TABC to deactivate your temporary permit. Once the TABC makes the changes, they will notify the State Comptroller’s Office to close your sales and use tax account (Ref: Instructions Form 67-100, paragraph 5).
3. To report “Mixed Beverage Tax” (when applicable), use the “Texas Mixed Beverage Gross Receipts Tax Report” (Form 67-100) instead of a regular “Sales and Use Tax Return” (Form 01-117).
4. These forms and instructions can be obtained from the Archdiocesan Internal Audit Department web page.
5. When you get a temporary permit from the TABC, make your purchases of alcoholic beverages from a distributor, who does not charge sales tax.

If you have further questions, please contact the Archdiocesan Office of the Internal Auditor. You may also contact Mr. Don Dillard by email at donald.dillard@cpa.state.tx.us or call him toll free at 1-800-531-5441, extension 6-6171. The following chart pertains to the formula for calculating costs in Scenario #1.

The Formula for Calculating Cost in Scenario #1		
+/-	Inventory Items	Explanation
Start:	Beginning Inventory	Any alcohol already on hand
Add:	Purchases	Any alcohol purchased for event
Equals:	Goods Available for Sale	Alcohol available for sale
Less:	Ending Inventory	Any alcohol left over
Equals:	Cost of Goods Sold	Cost of Alcohol Sold
Multiply:	14%	Tax Percentage
Tax:	Liability	Amount owed to TABC



Window on State Government

Susan Combs Texas Comptroller of Public Accounts



Criminal Investigation Division
Protecting Your Taxpayer Dollars

Report Fraud

For a fair and efficient tax system, it is important to ensure that there is a level playing field for all taxpayers. Everyone has a role to play — whether it is in complying with state tax laws or watching out to ensure everyone is following the same rules. Fraud robs you and it robs Texas.

You can report suspected fraud or criminal activity involving Texas state taxes to the Comptroller's Criminal Investigations Division several ways:

By phone: Call (800) 531-5441, ext. 3-8707.

By e-mail: Send your concerns to cid@cpa.state.tx.us.

By mail: Write to Texas Comptroller of Public Accounts, Attn: CID, P.O. Box 13232, Austin, Texas 78774.

An online fraud reporting form will be available soon.

Reporting details: Please include as much detail as possible to include the name of the suspected business or individual, the address of the suspected business, the taxpayer number (if known), a short description of the alleged illegal activity, the type of state tax involved (if known), and the date when the suspected activity took place.

You can request to have your identity protected and retain your confidentiality to the extent possible under Texas law.

Note: Suspected cases of federal tax fraud/IRS fraud should be reported to federal authorities.

U.S. Postal Service Raffle Ticket Rules

<http://www.gambling-law-us.com/Charitable-Gaming/Texas/texas-raffles.htm>

Raffles that incorporate "prize", "chance" and "consideration" are considered lotteries under the statute and postal standards. So Tickets for such raffles are considered unlawful mail matter and remain non-mailable. Domestic Mail Manual (DMM) 601.12.3; 18 U.S.C. Section 1302. Also refer to Customer Support Ruling PS-307 (601.12.3) dated March 2002.
http://pe.usps.com/text/dmm300/dmm300_landing.htm

12.3 Lottery Matter (18 USC 1302)

12.3.1 Definition

For this standard, lottery is any scheme or promotion, whether lawful under the laws of any state, which, on paying a consideration, offers a prize dependent in whole or in part on lot or chance.

12.3.2 Unlawful Mail Matter

Unlawful matter includes any letter, newspaper, periodical, parcel, stamped card or postcard, circular, or other matter permitting or facilitating participation in a lottery; any lottery ticket or part thereof or substitute; and any form of payment for a lottery ticket or share.



THE FEDERAL LAW ENFORCEMENT AND SECURITY ARM OF THE U.S. POSTAL SERVICE
U.S. POSTAL INSPECTION SERVICE

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File a Complaint

Report these issues to the U.S. Postal Inspection Service online:

- Mail theft (mail you failed to receive but should have, or that you received with the contents missing).
- Mail fraud (may include scams or deceptive ads via the mail, or postage fraud)
- Identity theft
- Vandalism to your mail receptacle.
- Tampering (mail that was handled destructively).
- False change of address.
- Unsolicited Sexually Oriented Advertising

If you believe you're a victim of fraud related to the U.S. Mail, including mailed sweepstakes, lotteries, on-line auctions, home scams or chain letters, report your concern to the U.S. Postal Inspection Service as mail fraud.

All information is voluntary, but the more you provide, the more likely it is that we can help you. We may share your information with other agencies if it comes under their jurisdiction. See the Privacy Act Statement for more details. This site uses cookies and other methods to transfer data.

The Postal Inspection Service will contact you only if more information is needed. We gather data on mail-related complaints to determine whether a violation has occurred. While we can't guarantee we can recover lost money or items, your help alert Postal Inspectors to problem areas and possibly prevent others from being victimized. Inspectors base investigations on the number, substance and pattern of complaints. We ask you to keep all original documents related to your complaint.

If you would prefer to mail in your report, click here to print a Mail Theft Complaint. If this is an urgent matter, contact your local law enforcement agency.

Report problems with mail delivery or service to the U.S. Postal Service.



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By Website...

[Home](#)[I Want To...](#)[Government](#)[Residents](#)[Business](#)[Departments](#)[www.houstontx.gov](#) > [Health](#) > [Food](#) > Food Establishment Complaint Intake Form

Health and Human Services

Department Links

Communicable Diseases

[HIV/STD/Viral Hepatitis](#)[Immunizations](#)[Epidemiology and Disease Reporting](#)[Hansens Disease \(Leprosy\)](#)[Tuberculosis Control](#)

Mothers, Infants and Children

[Women, Infants and Children \(WIC\)](#)[Dental Services](#)[Immunizations](#)

Environmental Health

[Pollution Control and Prevention](#)[Charitable Food Services](#)[Consumer Health Services](#)[Inspection Reports](#)[Managers Class](#)[Food Establishment Complaints](#)[Swimming Pools](#)[Special Waste](#)[Community-Childrens Envir Health](#)[Well Water Samples](#)

Human Services

[Area Agency on Aging](#)[Caregiver Network](#)[Community Garden Program](#)

Health Data and Reports

[Community Health Planning](#)[Pollen and Mold Spore Count](#)[Research Observations Survey](#)[Special Reports](#)[AIM Projects](#)[Epidemiology and Disease Reporting](#)

FOOD ESTABLISHMENT COMPLAINT :

If you want to report foodborne illness (food poisoning) Intake Form. -- Complete the boxes below. When you h submit and your form will be sent to the Bureau of Con:

My complaint is on a ...

- ☐ Restaurant
☐ Fast Food Place
☐ Mobil Unit (taco stand, etc.)
☐ Cafeteria
☐ Illegal Vendor
☐ Ice Cream Truck
☐ Store
☐ Other

Which other? Name of establishment ... Physical address of establishment ...

Providing information in this dark g

Your name: Your phone: Your e-mail:

Please provide a description of your complaint/comm specific description rather than monetary or behavior

Health Centers
Immunizations
Ambulance Licensing
Laboratory Services
Lab Services
About Us
Contact Numbers
Locations/Maps
Health Centers
Multi-Service Centers
Internship Program
News Releases
Volunteer Opportunities

Mobile Unit Information 1

If this complaint is on a mobile food unit/vehicle/illeg
description of the mobile unit/vehicle and the license

Mobile Unit Information 2

Days and time of day that the mobile unit/vehicle/illeg

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