

Determination Letter for 501 c (3) Tax Status from the IRS

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
C-1130
ATLANTA, GA 30301

DEPARTMENT OF TREASURY

Date:

Employer Identification Number:

Contact Person:

Contact Telephone Number:

Accounting Period Ending:

December 31

Form 990 Required:

Yes

Amendment Applies:

Yes

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 509(a) of the Internal Revenue Code as an organization described in section 509(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization described in sections 509(a)(2) and 509(b)(1)(A)(i).

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 and foundation 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 to your name or address.

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 41 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.