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(c)(3) of the Internal Revenue Code.

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 section 501(c)(3).

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 in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 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.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

(over)
The box checked in the heading of this letter shows whether you must file Form 990, 
Return of Organization Exempt from Income Tax. If Yes is checked, you are required to 
file Form 990 only if your gross receipts each year are normally more than $25,000. 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, up to a maximum of 
$5,000, when a return if filed late, unless there is reasonable cause for the delay.

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.

If the heading of this letter indicates that a caveat applies, the caveat below is an 
integral part of the letter.

Because this letter could help resolve any questions about your exempt status and 
foundation 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,

[Signature]

District Director