Charities must submit the organization's most recent IRS determination letter and must be a valid letter.

If the name of the applicant organization differs on the IRS determination letter, the IRS Form 990, or audited financial statements, documentation from the IRS or state government authorizing this name change must accompany the application.
Dear Applicant:

Based on information you 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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 501(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of sections 507(a) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make

Letter 1045 (DD/CD)
INTERNAL Revenue Service

Date: February 10, 2004

Recording for the Blind & Dyslexic, Inc.
20 Russell Road
Princeton, NJ 08540-0229

To Whom It May Concern:

This is in response to your request of February 10, 2004 regarding a copy of your organization's group exemption letter.

In November 1993 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named as the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the Code. Additionally, we have classified the subordinates your organization operates, supervises, controls, and which are covered by written delegation to you, as organizations that are not private foundations because they are organizations of the type described in sections 501(a)(1) and 170(b)(1)(A)(vi) of the Code.

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

Your organization and its subordinates are required to file Form 990, Return of Organization Exempt From Income Tax, only if the gross receipts each year are normally more than $50,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of $20 a day, up to a maximum of $10,000, when a return is filed late, unless there is reasonable cause for the delay.

Your organization and its subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. If subject to the tax, the organization 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 organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Local office must highlight their listing.

ACCEPTABLE GROUP LETTER

Letters are from the IRS and must include:

1) Group's name and address.
2) Group's EIN
3) Group Exemption Number is listed.
4) The IRS considers your organization a 501(c)(3) organization.

Group Exemption IRS Letter must also include a list of all subordinates that is covered by this letter.
<table>
<thead>
<tr>
<th>EIN</th>
<th>City</th>
<th>State</th>
<th>Zip</th>
</tr>
</thead>
<tbody>
<tr>
<td>551243611</td>
<td>NEW YORK</td>
<td>NY</td>
<td>10010</td>
</tr>
</tbody>
</table>

Must include your office's name, address and EIN used for your local office.

The EIN on this subordinates list should match your EIN on the application and the IRS Form 990.
CHARITIES PART OF A GROUP EXEMPTION

Religious Charities

Application Item #3 Select B “I certify that the organization named in this application is part of a group exemption.”

Submit:

1) Group IRS 501(c)(3) Determination Letter
2) Front page of the most recent church directory
3) Page with your local organization highlighted.
ACCEPTABLE GROUP LETTER

Letters are from the IRS and must include:

1) Group’s EIN

2) Group Exemption Number is listed.

3) Group’s name and address.

4) The IRS considers your organization a 501(c)(3) organization.

Must provide a photocopy of the directory cover and the page with your organization highlighted.
EXAMPLE: CATHOLIC CHARITIES

INCLUDE:

1. Photocopy of the front cover of the most recent directory (i.e., 2012)
2. Photocopy of the page with your location highlighted.
Dear Sir or Madam:

This is in response to your request of December 1, 2011, regarding your tax-exempt status.

Our records indicate that in December 1968 the Building a Better Community was recognized as exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code and was classified as a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

Even though the Building a Better Community was issued an individual ruling, this ruling covers its chapters, branches and auxiliaries.

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

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

[Signature]

Cindy Thomas
Manager, Exempt Organizations
Determinations

ACCEPTABLE GROUP LETTER

Letters are from the IRS and must include:

1) Group’s EIN
2) Group’s name and address.
3) The IRS considers your organization a 501(c)(3) organization.

Must provide a letter from the CEO or CEO equivalent stating that your organization is covered under the national IRS letter.
Name Change

If your organization changed its name from when the original IRS 501(c)(3) Determination Letter was issued and your organization does not have an updated IRS 501(c)(3) Determination Letter, your organization must submit the document provided by the IRS or state government authorizing the name change.

SUBMIT:

1. Your organization’s required IRS 501(c)(3) Determination Letter and any applicable attachments.
2. Documentation from the IRS or state government authorizing this name change must accompany the application.

NO SAMPLE AVAILABLE.