

881:4CB00

CINCINNATI OH 45999-0038

- an anabag i santset - in

In reply refer to: 0248367576 Feb. 06, 2015 LTR 4076C 0 000000 00 47-2927516

00022329

BODC: NOBOD

TORPHER BET THE MADERIANCE CONTROL TENERO CENTRALA A MON.

> TOURNESS CARE TONG IT. OVAC TID BUAN CARD INDE

SECRET MY CHENCHEN

COMPACT COMMISSION OF THE COMPACT FOR A BALANCED BUDGET % CEO CHIP DEMOSS 2323 CLEAR LAKE CITY BLVD HOUSTON TX 77062

005135

的方式是一个数字是是全面的。如果是一个的文字,这个文字,是是是是一个的文字,是是对了了的文字是是一个的文字的文字,是是一个文字, of Especial Sun and Section 101 to 121 to 121 or Sun sun and and the Court th receipts a deturbling and the tell drainage time is continued

Federal Identification Number:

Bigg Charles and and and another Person to Contact: Ms. Yates

to be the contract that is a second of the first the contract of the

Toll Free Telephone Number: 1-877-829-5500

ou construction to the action action both become to the construction Dear Taxpayer:

Re comme car no cina una cher This responds to your request for information about your federal tax status. Our records do not specify your federal tax status. However, the following general information about the tax treatment of state and local governments and affiliated organizations may be of interest to you, the season work that accommon ten said the season and the

GOVERNMENTAL UNITS Governmental units, such as States and their political subdivisions, are not generally subject to federal income tax. Political subdivisions of a State are entities with one or more of the sovereign powers of the State such as the power to tax. Typically they include counties or municipalities and their agencies or departments. Charitable contributions to governmental units are tax-deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose.

ENTITIES MEETING THE REQUIREMENTS OF SECTION 115(1) An entity that is not a governmental unit but that performs an essential government function may not be subject to federal income tax, pursuant to Code section (115(1). The income of such entities is excluded from the definition of gross income as long as the income (1) is derived from a public utility or the exercise of an essential government function, and (2) accrues to a State, a political subdivision of a State, or the District of Columbia. Contributions made to entities whose income is excluded income under section 115 may not be tax deductible to contributors.

TAX-EXEMPT CHARITABLE ORGANIZATIONS

An organization affiliated with a State, county, or municipal government may qualify for exemption from federal income tax under section 501(c)(3) of the Code, if (1) it is not an integral part of the government, and (2) it does not have governmental powers inconsistent with exemption (such as the power to tax or to exercise enforcement or regulatory powers). Note that entities may meet the requirements of both sections 501(c)(3) and 115 under certain circumstances. See Revenue Procedure 2003-12, 2003-1 C.B. 316.

is seedy refer to consider the constant of constant of

WHITE STREET STREET, STREET

0248367576 Feb. 06, 2015 LTR 4076C 0 000000 00 00022330

yarros Tairia is mater I dini 6 ik inkaki magazi 4 ce a 1 k, wi ili

COMPACT COMMISSION OF THE COMPACT FOR A BALANCED BUDGET % CEO CHIP DEMOSS 2323 CLEAR LAKE CITY BLVD HOUSTON TX 77062

COMPACT CHIMING ON BY THE COOMACY

FIRST A BANKARIA BUDGEY

A GEO PART ACTAINS

A SEC TE CAN ENTRES

BOUCES FOR THESE

Most entities must file a Form 1023, Application for Recognition of Exemption Under Section 501(c))(3) of the Internal Revenue Code, to request a determination that the organization is exempt from federal income tax under 501(c)(3) of the Code and that charitable contributions are tax deductible to contributors under section 170(c)(2). In addition, private foundations and other persons sometimes want assurance that their grants or contributions are made to a governmental unit or a public charity. Generally, grantors and contributors may rely on the status of governmental units based on State or local law. Form 1023 and Publication 4220, Applying for 501(c)(3) Tax-Exempt Status, are available online at www.irs.gov/eo.

We hope this general information will be of assistance to you. This letter, however, does not determine that you have any particular tax status. If you are unsure of your status as a governmental unit or state institution whose income is excluded under section 115(1) you may seek a private letter ruling by following the procedures specified in Revenue Procedure 2007-1, 2007-1 I.R.B. 1 (updated annually).

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

de construct destribution destribution de la construction de la construction de

eller and the second of the

Sincerely yours,

2000 is Europe of the court of

Doris Kenwright, Operation Mgr.
Accounts Management Operations 1

LORGINED BESTON O THE DEAR NE

AN CONTROL ON ANTICONARY OF CONTROL OF COUNTROL OF CONTROL OF CONT