

PREVENT BLINDNESS WISCONSIN, INC.

Entered in PC

P.O. Box 2505

Cincinnati, OH 45201

Date: January 17, 2001

National Society To Prevent Blindness
500 E. Remington Rd. Ste 200
Schaumburg, IL 60173-4557

Person to Contact:

Katherine C. Protzman 31-01264

Customer Service Specialist

Toll Free Telephone Number:

8:00 A.M. to 9:30 P.M. EST

877-829-5500

Fax Number:

513-263-3766

Federal Identification Number:

36-3667121

Dear Sir or Madam:

This is in response to your request of January 17, 2001, for affirmation of your organization's exempt status.

In July 1990, we issued a determination letter that recognized your organization as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on the information supplied, we recognized the subordinates named on 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, or controls, and which are covered by written notification to us, as organizations that are not private foundations because they are organizations of the type described in sections 509(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 \$25,000. 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 this 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.

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Unless specifically excepted, your organization and its subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each of its employees during a calendar year. Your organization and its subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your organization's annual accounting period, please send the following items to the Internal Revenue Service Center at the address shown below:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your organization's subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP Codes), actual addresses if different, and employer identification numbers of subordinates that:
 - a. Changed names or addresses;
 - b. Were deleted from the roster; or
 - c. Were added to the roster.
3. For subordinates to be added, attach:
 - a. A statement that the information on which your organization's present group exemption letter is based applies to the new subordinates;
 - b. A statement that each has given your organization written authorization to add its name to the roster;
 - c. A list of those to which the Service previously issued exemption rulings or determination letters;
 - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
 - e. The street address of subordinates where the mailing address is a P.O. Box; and

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- f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587 for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
4. If applicable, a statement that your organization's group exemption roster did not change since the previous report.

The above information should be sent to the following address:

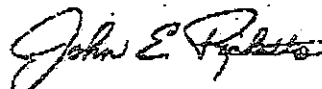
Internal Revenue Service Center
Attn: Entity Control Unit
Ogden, UT 84409

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

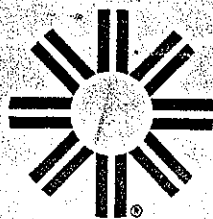
Your organization's Group Exemption Number is 9425.

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

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services



National Society to Prevent Blindness.

Memorandum

Date: June 30, 1993
To: All Executive Directors
From: Jerry Knuth
Re: IRS Group Ruling

EX-10-93

Earlier this month, we were notified by the Internal Revenue Service that a final determination had been made regarding our Federal Income Tax Status.

Based on the attached correspondence, NSPB and its affiliates have been classified as 501(c)(3) agencies to be treated as a publicly supported organization.

For your records, I have attached correspondence dated 5/5/89, 7/13/90 and 6/16/93 providing a complete history of our tax status since our move from New York and incorporation in the State of Illinois.

Please retain this information to support requests from various funding sources for verification of your tax status.

JK/mp

Attachments

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

Entered in PCG

Date: JUN 16 1993

Employer Identification Number:
36-3667121

Contact Person:
MRS. R. COOLEY

Contact Telephone Number:
(312) 886-1278

NATIONAL SOCIETY TO PREVENT
BLINDNESS
500 EAST REMINGTON ROAD
SCHAUMBURG, IL 60195

Our Letter Dated:
July 13, 1990
Addendum Applies:

None charged to:

Prevent Blindness Wisconsin

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

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.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Marilyn H. Day

Marilyn W. Day
District Director

**Internal Revenue Service
District Director,**

Department of the Treasury

P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

Date: **JUL 13 1990**

Employer Identification Number:

36-3667121

Contact Person:

MRS. D. ARMSTRONG-RICHARDSON

Contact Telephone Number:

(312) 886-1278

NATIONAL SOCIETY TO PREVENT
BLINDNESS

500 EAST REMINGTON ROAD
SCHMIDT, IL 60195

Addendum Applies:

No

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from Federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3).

Our records show that you were recognized as exempt from Federal income tax under section 501(c)(3) of the Code. Your exemption letter remains in effect.

Based on the information supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations you operate, supervise, or control, and which are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a)(1) of the Code.

Your subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of their annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. If you are required to file Form 990 for your own activities, you must file a separate return and may not be included on any group return that you file for your subordinates. The law imposes a penalty of \$10 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed \$5,000 or 5 percent of gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so your subordinates should make sure their returns are complete before filing them. Please advise your subordinates that, if they receive a Form 990 package in the mail, they should file the return even if their gross receipts do not exceed the \$25,000 minimum. If not required to file, a subordinate should simply attach the label provided, check the box in the heading to indicate that its annual gross receipts are normally \$25,000 or less, and sign the return. This will allow us to update our records to show that the subordinate is not required to file and to delete that subordinate from the list of

NATIONAL SOCIETY TO PREVENT

organizations that will receive Form 990 packages in future years.

Your 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. Each organization subject to this tax must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your subordinates present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

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

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP codes), actual addresses if different, and employer identification numbers of subordinates that since your previous report:
 - a. Changed names or address;
 - b. Were deleted from your roster; or
 - c. Were added to your roster.
3. For subordinates to be added, attach:
 - a. A statement that the information on which your present group exemption letter is based applies to the new subordinates;
 - b. A statement that each has given you written authorization to add its name to the roster;
 - c. A list of those to which the Service previously issued exemption rulings or determination letters;
 - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
 - e. The street address of each subordinate whose mailing address is a P. O. Box; and
 - f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587, for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
4. If applicable, a statement that your group exemption roster did not change since your previous report.

NATIONAL SOCIETY TO PREVENT

The above information should be sent to the following address:

Internal Revenue Service Center
2306 East Bannister Road
Kansas City, MO 64131
Attention: Stop 42 ENTITY CONTROL UNIT

This determination does not apply to any of your subsidiaries organized and operated in foreign country.

The service center that processes your returns will send you a Group Exemption Number. Your subordinates are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

If the heading of this letter indicates that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



R. S. Wintrode, Jr.
District Director

Internal Revenue Service

Department of the Treasury

District
Director

National Society for The
Prevention of Blindness Inc.
500 Remington Rd.
Schaumburg, Ill. 60173

Person to Contact MS. M. Redmond

Telephone Number: 1-800-434-1040

Refer Reply to. EO:TPA

Date May 5, 1989

RE: Confirmation of Group Exemption -GEN 2028 *
EIN: 23-7033157

This is in response to the letter dated May 5, 1989
regarding your status as an organization exempt from Federal
income tax.

Our records indicate that a ruling letter was issued in August
1969, granting your organization an exemption from Federal
income tax under the provisions of Section 501(c)(3) of the Internal
Revenue Code of 1954. Our records also indicate that your
organization is not a private foundation but one that is described
in 509(a)(3).

Contributions made to you are deductible by donors in computing
their taxable income in the manner and to the extent provided in
Section 170 of the Internal Revenue Code.

If your gross receipts each year are normally \$25,000.00 or more,
you are required to file Form 990, Return of Organizations Exempt
from Income Tax by the fifteenth day of the fifth month after the
end of your annual accounting period.

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 F-990-T.

If any question arises with respect to your status for Federal
income tax purposes, you may use this letter as evidence of your
exemption.

This is an advisory letter.

Sincerely yours,

R. S. Wintrobe Jr.

R. S. Wintrobe Jr.
District Director

* This confirmation letter covers your affiliated groups also.

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 3200, New York, N.Y. 10002

National Society to Prevent
Blindness, Inc.
79 Madison Avenue
New York, N.Y. 10016

Person to Contact:

E. Davenport
Telephone Number:

212-264-1079

Refer Reply to:

CSB:EOMF Coordinator

Date: October 30, 1979

Gentlemen:

Reference is made to your request for verification of the tax exempt status of your organization.

We are unable to furnish you with a copy of the original determination or ruling letter that was issued to your organization. However, our records indicate that exemption was granted as shown below.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that there has been no change in your organization's exempt status.

Sincerely yours,

Charles H. Brennan

District Director

Name of Organization: National Society to Prevent Blindness, Inc.

Date of Exemption Letter: August 14, 1969

Exemption granted pursuant to 1954 Code section 501(c)(3) or its predecessor Code section.

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Entered in PCG

Date:

In reply refer to:

October 5, 1970

T:MS:EO



**National Society for the Prevention
of Blindness Inc.
79 Madison Avenue
New York, New York 10016**

Gentlemen:

In accordance with the notifications you recently submitted, you and the organizations you operate, supervise, or control (and which are covered by your notifications) have been classified as organizations that are not private foundations as defined in section 509(a) of the Internal Revenue Code.

This classification is based on the assumption that operations will continue in the manner that constitutes the basis for such classification. Any changes in purposes, character, or method of operation must be reported to us so we may consider the effect on status.

Sincerely yours,

J. A. Decher
Chief, Rulings Section
Exempt Organizations Branch

FORM M-0708 (8-70)

Internal Revenue Service
Washington, DC 20224

Date AUG 14 1969

In reply refer to:
T:MS:EO:R:2-RWB

National Society for the
Prevention of Blindness, Inc.
79 Madison Avenue
New York, New York 10016

— Gentlemen:

This refers to the information submitted for use in determining the status of your affiliated societies.

In our ruling dated October 9, 1934, it was held that you are exempt from Federal income tax under the provisions of section 101(6) of the Revenue Act of 1934, which corresponds to section 501(c)(3) of the 1954 Code. This ruling was applicable only to you and did not include any of your affiliated societies.

Based on the information supplied, we rule that your affiliated societies named on the group exemption roster, you submitted are exempt from Federal income tax under section 501(c)(3), of the Internal Revenue Code, as it is shown that such societies are organized and operated exclusively for charitable and educational purposes.

Your exempt affiliated societies are not required to file a Form 1120 income tax return. However, if your affiliated societies are subject to the tax on unrelated business income under section 511 of the Code, they must file Form 990-T.

Your exempt affiliated societies are required to file an annual information return, Form 990-A. If you do not include the affiliated societies in a group return, each must file this return by the 15th day of the fifth month after its annual accounting period closes.

Donors may deduct contributions to your exempt affiliated societies as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of your exempt affiliated societies are deductible for Federal

**National Society for the Prevention of
Blindness, Inc.**

estate and gift tax purposes under section 2055, 2106 and 2522 of the Code.

Your exempt affiliated societies are not liable for Federal Unemployment Taxes. Your affiliated societies are liable for social security taxes only if waiver of exemption certificates have been filed, as provided in the Federal Insurance Contributions Act. (Your District Director will be glad to tell you more about the latter point.)

Each year within 45 days after your annual accounting period closes, please send us two copies of the following information about your affiliated societies:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your affiliated societies:
2. A list of the names, mailing addresses including Postal ZIP Codes, and employer identification number (if required for group exemption letter purposes), of affiliated societies on your group exemption roster that during the year:
 - a. changed names or addresses;
 - b. were deleted from the roster;
 - c. were added to the roster.

A directory of affiliated societies may be substituted for this list if it includes the required information and identifies the affected affiliated societies according to the three categories above.

3. For affiliated societies added to the roster, a letter signed by one of your principal officers containing or attaching:
 - a. a statement that the information upon which your present group exemption letter is based applies to the new affiliated societies;
 - b. a statement that each has given you written

National Society for the Prevention of
Blindness, Inc.

authorization to add its name to the
roster;

- c. a list of those to which the Service
previously issued rulings or
determination letters relating to
exemption.

- 4. If applicable a statement that your group
exemption roster did not change during the year.

You should advise each of your exempt affiliated
societies of the exemption and the pertinent provisions
of this ruling.

The rulings and/or determination letters which were
issued to the affiliated societies in their individual
names, listed below, are superseded by this ruling. You
should advise them accordingly.

Northern California Society for the Prevention of
Blindness, an affiliate of the National Society
for the Prevention of Blindness, Inc., San
Francisco, California

Southern California Society for the Prevention of
Blindness, an affiliate of the National Society
for Prevention of Blindness, Inc., Los Angeles
California

Colorado Society for the Prevention of Blindness,
Denver, Colorado

Connecticut Society for the Prevention of Blindness,
Inc., Madison, Connecticut

Georgia Society for the Prevention of Blindness,
Inc., Atlanta, Georgia

Indiana Society for the Prevention of Blindness,
Inc., Indianapolis, Indiana

Nebraska Society for the Prevention of Blindness,
Lincoln, Nebraska

Puerto Rico Society for the Prevention of Blindness,
San Juan, Puerto Rico

Virginia Society for the Prevention of Blindness,
Richmond, Virginia

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National Society for the Prevention of
Blindness, Inc.

Florida Society for the Prevention of Blindness,
Inc., Tampa, Florida

Iowa Society for the Prevention of Blindness, an
affiliate of the National Society for the
Prevention of Blindness, Inc., Des Moines, Iowa

Kentucky Society for the Prevention of Blindness,
Louisville, Kentucky

Massachusetts Society for the Prevention of
Blindness, Inc., Cambridge, Massachusetts

Mississippi Society for the Prevention of
Blindness, Inc., Jackson, Mississippi

North Carolina Society for the Prevention of
Blindness, Inc., Durham, North Carolina

Ohio Society for the Prevention of Blindness,
Inc., Columbus, Ohio

Oklahoma Society for the Prevention of Blindness,
Inc., Oklahoma City, Oklahoma

Rhode Island Society for the Prevention of Blindness,
Inc., Barrington, Rhode Island

Texas Society for the Prevention of Blindness, Inc.,
Houston, Texas

Utah Society for the Prevention of Blindness, Inc.,
Salt Lake City, Utah

Washington State Society for the Prevention of Blindness,
Seattle, Washington

Wisconsin Society for the Prevention of
Blindness, Milwaukee, Wisconsin

The District Directors concerned are being advised
of this action.

Very truly yours,

John R. Barker

Chief, Rulings Section
Exempt Organizations Branch

Enclosure:
Rev. Proc. 68-13
for your information