

CINCINNATI OH 45999-0038

In reply refer to: 0248306044 Nov. 28, 2007 LTR 4168C E0 23-7042029 000000 00 000

Entered

00015597 BODC: TE

YOUNG AMERICAS FOUNDATION 110 ELDEN ST STE A HERNDON VA 20170-4891990

11014

Employer Identification Number: 23-7042029
Person to Contact: Ms. Smith
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Nov. 16, 2007, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in December 1969, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

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 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 yours,

Michele M. Sullivas

Michele M. Sullivan, Oper. Mgr. Accounts Management Operations I

Internal Revenue Service

Same ad in PCG

Date: November 16, 2004

Young Americas Foundation 110 Elden Street, Suite A Herndon, VA 20170-4809 Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact:

Jocie Bradshaw #31-02167 Customer Service Representative

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST 877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

23-7042029

Dear Sir or Madam:

This is in response to your request of November 16, 2004, regarding your organization's taxexempt status.

In December 1969 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.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,

Janna K. Skufen

Janna K. Skufca, Director, TE/GE Customer Account Services Address any reply to:

31 Hopkins Plaza, Baitimore, Mg. 21201

Department of the Treasury

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noferial formation

Internal Revenue Service

In reply refer to:

October 23, 1978

EP:E0:7300

⊳Young America's Foundation Box 65, Woodland Road Sterling, VA 22170

Form Number:

990

Periods Ended: Dec. 1975

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

There is no change.

You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.



District Director

Internal Revenue Service

Date:

January 27, 1975 | In reply refer to:

E0:113:M.Alt

Telephone: (301) 962-4779

Young America's Foundation
 Woodland Road
 Sterling, Virginia 22170

Attention: Frank J. Donatelli, President

Gentlemen:

In response to your letter of January 9th, we are enclosing a copy of the form M-07ll issued to your organization November 9, 1970, recognizing the organization as a publicly supported organization rather than a private foundation.

Change of name of your organization, from University Informational Services Incorporated to Young America's Foundation, was recorded by Internal Revenue Service April 13, 1973.

If we may be of further service, please do not hesitate to contact us.

Sincerely yours,

Gerald G. Portney
District Director

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Enclosure: Copy of form M-0714

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Internal Revenue Service

APR 20 1973

In reply refer to:

Young America's Foundation (Formerly) University Informational Services, Incorporated P. O. Box 12473 Nashville, Tenn. 37212

Date of Exemption: December 1969

Internal Revenue Code Section:

501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

(Mrs.) Alline R. Gore Exempt Organization Specialist (404) 526-4516

Item Changed

Name

University Informational Services, Incorporated

Young America's Foundation



Internal Revenue Service

Washington, DC 20224

Date:

in reply refer to:

11-09-70

UNINERSITY INFORMATIONAL SERVICES INCORPORATED P O BOX 12473 NASHVILLE: IN

37212

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

Chief, Rulings Section Exempt Organizations Branch

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FORM M-0714 (8-70) (CONTINUOUS)



internal hevenue Service in reply refer to:

December 22 hali: CJR NASH-EO-69-130

University Informational Services % Crom Carmichael 85 Verszilles Apt. Hillsboro Rd. Nashville, Tenn. 37212

Gentlemen:

Purpose:

Educational

Address Inquiries and File Returns with District

Director of Internal Revenue:

Mashville, Tennossee

Form 990-A Required: Accounting Period Ending: 况Y l d No. December 31

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, In which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

James A. O'Hara

District Director

FORM L-178 (REV.