

Internal Revenue Service

Department of the Treasury

Date: May 27, 2003

**P. O. Box 2508
Cincinnati, OH 45201**

Tulgey Wood Critter Refuge, Inc.
% Lisa L. Roland
P.O. Box 103
Independence, CA 93526

Person to Contact:
Mrs. Swana Smith - 31-07418
Customer Service Specialist
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:
85-0471974
Advance Ruling Period Ends:
December 31, 2004

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on March 26, 2003. We have updated our records to reflect the name change as indicated above.

Our records indicate that by a determination letter issued in July 2001 your organization was recognized as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because your organization was newly created, we did not at that time make a final determination of its foundation classification under section 509(a) of the Code. However, based on information submitted with the application, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it can reasonably expect to be a publicly supported organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

According to this advance ruling, your organization will be treated as a publicly-supported organization and not as a private foundation until the end of the advance ruling period as shown above. Within 90 days from the end of the advance ruling period, your organization must submit to us information needed to determine whether it has met the requirements of the applicable support test during the advance ruling period. This information is currently supplied on the Form 8734, *Support Schedule for Advance Ruling Period*.

Grantors and contributors may rely on the determination that your organization is not a private foundation until 90 days after the end of its advance ruling period. If the organization submits the required information within 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your organization's foundation status.

The classification discussed in paragraph three (3) was based on the assumption that your organization's operations would continue as stated in its application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on your organization's exempt status and foundation status.

Your organization is required to file Form 990, *Return of Organization Exempt from Income Tax*, only if its 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.

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All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions made to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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 is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, *Exempt Organization Business Income Tax Return*. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

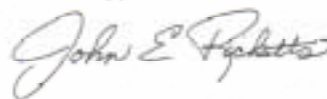
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and 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).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

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

This letter affirms your organization's exempt status.

Sincerely,



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