

Address any reply to: P.O. Box 231, Los Angeles, Calif. 90053

Department of the Treasury

District Director

Internal Revenue Service

Date: DEC 21 1970

In reply refer to: LA:EO:70-1116
Code 421:1403:RR

Tel. (213) 688-4762

▷ Arizona 4-H Youth Foundation
Cooperative Extension Service
College of Agriculture
University of Arizona
Tucson, Arizona 85721



Gentlemen:

Purpose: Charitable

File Returns with Internal
Revenue Service Center: Philadelphia, Pennsylvania

Accounting Period Ending: June 30

Address Inquiries to District
Director of Internal Revenue: Los Angeles, California

Based on information supplied, and assuming your operations will be as stated in your exemption application, we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Any change in your purposes, character, or method of operation must be reported to us so that we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Pending issuance of regulations under section 509 of the Code, we are unable to make a determination as to whether you are a private foundation as defined in that section. Upon issuance of the regulations we will evaluate your application, make a determination as to your status under section 509 of the Code, and notify you of our decision.

For years beginning prior to January 1, 1970, you are required to file the annual information return, Form 990-A. For each subsequent year, please refer to the instructions accompanying the Form 990-A for that particular year to determine whether you are required to file. If filing is required, you must file the Form 990-A by the 15th day of the fifth month after the end of your annual accounting period.

L-178 NDPF - (Rev. L.A.)

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 Form 990-T. In this letter we are not determining whether any of your present or proposed activities is unrelated trade or business as defined in section 513 of the Code.

You are not liable for Federal unemployment taxes. You are liable for social security taxes only if you have filed waiver or exemption certificates as provided in the Federal Insurance Contributions Act.

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 sections 2055, 2106 and 2522 of the Code.

You need an employer identification number, even if you don't have any employees. This number is to be used on all of your tax returns and in your correspondence with the Internal Revenue Service. If you do not have such a number, your District Director will take steps to see that one is issued at an early date.

This is a determination letter.

Very truly yours,

F. S. Schmidt

District Director

cc: S. Earl Pugh, Jr.