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CLERK OF THE BOARD
OF COUNTY COMMISSIONERS
MIAMI-DADE COUNTY, FLORIDA

MEMORANDUM

Agenda Item No. 3(A)(1)

TO: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

DATE: April 2, 2013

FROM: R. A. Cuevas, Jr.
County Attorney

SUBJECT: Resolution declaring one 2001 Dodge pickup truck surplus; authorizing its donation to Greater St. Paul African Methodist Episcopal Church Inc.
`Resolution No. R-197-13

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Xavier L. Suarez.

R. A. Cuevas, Jr.
County Attorney

RAC/smm

/

MEMORANDUM
(Revised)

TO: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

DATE: April 2, 2013

FROM: R. A. Cuevas, Jr.
County Attorney

SUBJECT: Agenda Item No. 3(A)(1)

Please note any items checked.

_____ **"3-Day Rule" for committees applicable if raised**

_____ **6 weeks required between first reading and public hearing**

_____ **4 weeks notification to municipal officials required prior to public hearing**

_____ **Decreases revenues or increases expenditures without balancing budget**

_____ **Budget required**

_____ **Statement of fiscal impact required**

_____ **Ordinance creating a new board requires detailed County Mayor's report for public hearing**

_____ **No committee review**

_____ **Applicable legislation requires more than a majority vote (i.e., 2/3's ____, 3/5's ____, unanimous _____) to approve**

_____ **Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required**

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 3(A)(1)
4-2-13

RESOLUTION NO. R-197-13

RESOLUTION DECLARING ONE 2001 DODGE PICKUP TRUCK SURPLUS; AUTHORIZING ITS DONATION TO GREATER ST. PAUL AFRICAN METHODIST EPISCOPAL CHURCH INC. AND AUTHORIZING THE COUNTY MAYOR OR THE MAYOR'S DESIGNEE TO EXECUTE A COMMUNITY BASED ORGANIZATION AGREEMENT AND EXERCISE ANY AND ALL OTHER RIGHTS CONFERRED THEREIN

WHEREAS, the vehicle described below is owned by Miami-Dade County; and

WHEREAS, the vehicle is obsolete, and its continued usage by Miami-Dade County is uneconomical and inefficient and the vehicle serves no useful purpose; and

WHEREAS, Greater St. Paul AME, Inc. (the "Donee") desires to use the vehicle only within Miami-Dade County to enhance its ability to provide services to its constituents; and

WHEREAS, the Donee is a private not-for-profit organization as defined in Section 273.01 (3) of the Florida Statutes, and is exempt from Federal Income Taxation by virtue of Section 501 of the Internal Revenue Code; and

WHEREAS, the Donee is an eligible community-based organization, as defined in Section 2-11.2.1 of the Code of Miami-Dade County; and

WHEREAS, Miami-Dade County Internal Services Department has complied with the requirements of Section 2-11.2.1, by offering the vehicle to other Miami-Dade County Agencies, none of which accepted the vehicle; and

WHEREAS, the vehicle is eligible for donation under Section 274.05 of the Florida Statutes, and Section 2-11.2.1 of the Code of Miami-Dade County,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that:

Section 1. This Board declares the following vehicle, with the listed residual value and other characteristics, to be surplus pursuant to Section 274.05 of the Florida Statutes, and Section 2-11.2.1 of the Code of Miami-Dade County:

Item	I.D. No.	Condition	Mileage	Est. Value
DC# 25337 2001 Dodge Pickup	1B7HC16X51S300062	Fair	97,074	$3,100.00

Section 2. This Board authorizes donation of the vehicle to the Donee, and authorizes the County Mayor or the Mayor's designee to execute a community based organization agreement and exercise any and all other rights conferred therein. The Donee shall take possession of the vehicle within sixty (60) days of the effective date of this resolution and shall promptly cause title to said vehicle to be transferred to Donee. Donee shall be responsible for any and all costs of transferring the vehicle. The County Mayor or Mayor's designee shall and is hereby authorized to take any and all actions necessary to effectuate the intent of this resolution.

Section 3. If, for any reason, the donee fails to take possession of the vehicle within sixty (60) days of the effective date of this resolution and or fails to transfer title, then this resolution shall be null and void, and the ownership rights to the vehicles shall remain with the County.

The Prime Sponsor of the foregoing resolution is Commissioner Xavier L. Suarez. It was offered by Commissioner **José "Pepe" Diaz**, who moved its adoption. The motion was seconded by Commissioner **Sally A. Heyman** and upon being put to a vote, the vote was as follows:

Rebeca Sosa, Chairwoman			**aye**
Lynda Bell, Vice Chair			**aye**
Bruno A. Barreiro	**absent**	Esteban L. Bovo, Jr.	**aye**
Jose "Pepe" Diaz	**aye**	Audrey M. Edmonson	**aye**
Sally A. Heyman	**aye**	Barbara J. Jordan	**aye**
Jean Monestime	**aye**	Dennis C. Moss	**aye**
Sen. Javier D. Souto	**aye**	Xavier L. Suarez	**aye**
Juan C. Zapata	**aye**		

The Chairperson thereupon declared the resolution duly passed and adopted this 2nd day of April, 2013. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: ***Christopher Agrippa***
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency. GKS

Gerald K. Sanchez

Attachment A

MIAMI-DADE COUNTY
SURPLUS PROPERTY ALLOCATION APPLICATION

COUNTY SURPLUS PROPERTY ALLOCATIONS REQUESTED THROUGH THIS PROCESS ARE NOT EFFECTIVE UNTIL APPROVED BY ACTION OF THE BOARD OF COUNTY COMMISSIONERS PURSUANT TO THE MIAMI-DADE COUNTY HOME RULE CHARTER

Please complete the following form and submit completed form along with requested materials to your sponsoring Commissioner. Once accepted, the sponsoring Commissioner will submit the documents to:

Internal Services Department-Fixed Assets Manager
2225 N. W. 72 Ave
Miami, FL 33122

Phone: (305) 592-3752
Fax: (305) 592-3616

1. Full legal name of the requesting organization: Greater St. Paul African Methodist Episcopal Church

2. Applicant Status: (Select one of the choices below)

   ☒ Not-For-Profit or Tax Exempt ☐ Local Government or Public Entity
   ☐ For-Profit
   ☐ Other (specify): _____

**If Not-For-Profit or Tax Exempt, please attach a copy of Internal Revenue Service 501C3 certification.

3. Name and contact information for single point of contact (address, phone, fax, e-mail address, etc.): Sonia Scott – 3680 Thomas Avenue, Miami Florida 33133 (305) 448-2742 (phone) (305) 448-6271 (fax) E-mail: info@greaterstpaulame.com

4. Specify the surplus property requested (quantify, if applicable): **2001 Dodge Pick-up Truck DC#25337**

5. Specify the purpose for which the surplus property will be used: Multi-purpose: (1) The church has service this community for over 116 years. We have rental properties that provide housing for low income families in Coconut Grove which we will use as a maintenance vehicle and also (2) a delivery vehicle to deliver hot meals weekly to our Seniors and the disabled in the Coconut Grove Community.

I hereby certify that all the statements made in this application are true and correct.

Clayton L. Hodge, Sr.
Signature of Authorized Representative

1/17/2013
Date

Community Based Organization Donation Agreement

This agreement is entered into between Miami-Dade County (hereafter "County") and Greater St. Paul AME Church ___ (hereafter "Donee") as follows:

For and in Consideration of the County donating DC# 25337 to Donee, and Donee agreeing to the use and as described herein: 2001 Dodge Pick-Up Truck AS IS,

Donee certifies that it is a not-for-profit agency, group, organization, society, association, corporation, partnership or individual that provides a community service designed to improve or enhance the well-being of the community of Miami-Dade County at large or to improve or enhance the well-being of certain individuals within this community that have special needs.

Donee agrees that it shall predominantly utilize the donated surplus property for the intended use specified in section no. 5 of the "Surplus Property Allocation Application", attached hereto. (Attachment A) Moreover, this Community Based Organization (CBO) shall not resell or otherwise dispose of or transfer such property without prior County approval for a period of not less than three (3) years from the date of receipt of the surplus property. This three (3) year requirement may be waived administratively by the Mayor or designee upon showing that it is in the best interest of Miami Dade County. Upon the disposal of such property, Donee agrees to notify Miami Dade County. Upon the failure of the Donee to use the property as set forth in the "Surplus Property Allocation Application", or upon the Donee's attempt to dispose of or transfer the property prior to the expiration of the three (3) year period set forth herein, title to the surplus property shall immediately revert to the County and Donee shall immediately return possession of the property to the County.

The Donee agrees that it shall indemnify and hold harmless Miami Dade County, and its officers, employees, agents and instrumentalities et.al. from any and all liability, losses or damages, including attorney's fees and costs of defense, which the County or its officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the transfer of ownership, maintenance or use of the donated property or by subsequent acts by the Donee, its agents, employees, et.al., and/or the performance of this Agreement by the Donee or its employees, agents, servants, partners, principals. The Donee shall pay all claims and losses in connection therewith, and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the County, where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorney's fees which may issue thereon.

Community Based Organization Donation Agreement

"According to section 2-1076 of the Code of Miami-Dade County, Florida, Miami-Dade County has established the Office of the Inspector General which may, on a random basis, perform audits, inspections, and reviews of all County contracts. This audit is separate and apart from any other audit by the County."

Greater St. Paul AME Church
Name of CBO

By: Clayton L. Hodge, Sr. Date: 1/17/2013

Clayton L. Hodge, Sr. Pastor
Printed Name Title

Miami-Dade County

By:_____ Date:_____

1-800-HELP-FLA (435-7352)
www.800helpfla.com
www.freshfromflorida.com

DIVISION OF CONSUMER SERVICES
2005 APALACHEE PKWY
TALLAHASSEE FL 32399-6500

FLORIDA DEPARTMENT OF AGRICULTURE & CONSUMER SERVICES
COMMISSIONER ADAM H. PUTNAM

February 4, 2013 **Refer To: DTN2446699**

GREATER ST. PAUL AFRICAN METHODIST EPISCOPAL CHURCH
3680 THOMAS AVE
MIAMI, FL 33133-5710

Subject: RELIGIOUS EXCEPTION

Dear Sir or Madam:

You requested the Department provide a letter confirming your organization is excluded from Chapter 496, Florida Statutes, as a religious institution.

Section 496.403, Florida Statutes, states:

> Sections 496.401-496.424 do not apply to bona fide religious institutions, educational institutions, and state agencies or other government entities orpersons or organizations who solicit or act as professional fundraising consultants solely on their behalf. Sections 496.401-496.424 do not apply to political contributions solicited in accordance with the election laws of this state.

Section 496.404(19), Florida Statutes, states:

> (19) "Religious institution" means any church, ecclesiastical or denominational organization, or established physical place for worship in this state at which nonprofit religious services and activities are regularly conducted and carried on, and includes those bona fide religious groups which do not maintain specific places of worship. "Religious institution" also includes any separate group or corporation which forms an integral part of a religious institution which is exempt from federal income tax under the provisions of s. 501(c)(3) of the Internal Revenue Code, and which is not primarily supported by funds solicited outside its own membership or congregation.

The key to exclusion under Section 496.403, Florida Statutes, is whether your organization meets the definition of "bona fide religious institution" as described in detail in the Act. Exclusions from the Act are not granted by the Department but apply automatically to qualifying organizations.

According to the information you provided this office, it appears that you are not required to register with this Division in order to solicit donations.

Sincerely,

EricJoy S. Hartsfield

EricJoy S. Hartsfield
Regulatory Consultant
850-410-3712
Fax: 850-410-3804
E-mail: ericjoy.hartsfield@freshfromflorida.com

IRS

General Instructions

Table of Contents

- Overview of Form 990
- A. Who Must File
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- C. Sequencing List To Complete the Form and Schedules
- D. Accounting Periods and Methods
- Accounting Periods
  - Accounting Methods
- E. When, Where, and How to File
- F. Extension of Time To File
- G. Amended Return/Final Return
- H. Failure-to-File Penalties
- I. Group Return
- J. Requirements for a Properly Completed Form 990
  - Assembling Form 990, schedules, and attachments.

Overview of Form 990

Note.

Terms in bold are defined in the *Glossary* of the Instructions for Form 990.

CAUTION

Certain Form 990 filers must file electronically. See General Instructions, Item E. When, Where, and How to File, later, for who must file electronically.

Form 990 is an annual information return required to be filed with the IRS by most organizations exempt from income tax under section 501(a), and certain political organizations and nonexempt charitable trusts. Parts I through XII of the form must be completed by all filing organizations and require reporting on the organization's exempt and other activities, finances, governance, compliance with certain federal tax filings and requirements, and compensation paid to certain persons. Additional schedules are required to be completed depending upon the activities and type of the organization. By completing Part IV, the organization determines which schedules are required. The entire completed Form 990 filed with the IRS, except for certain contributor information on Schedule B (Form 990, 990-EZ, or 990-PF), is required to be made available to the public by the IRS and the filing organization (see *Appendix D, Public Inspection of Returns*), and can be required to be filed with state governments to satisfy state reporting requirements. See *Appendix I, Use of Form 990 and 990-EZ to Satisfy State Reporting Requirements.*

Reminder: Do Not Include Social Security Numbers on Publicly Disclosed Forms. Because the filing organization and the IRS are required to publicly disclose the organization's annual information returns, social security numbers should not be included on this form. By law, with limited exceptions, neither the organization nor the IRS may remove that information before making the form publicly available. Documents subject to disclosure include schedules and attachments filed with the form. For more information, see *Appendix D, Public Inspection of Returns.*

Helpful Hints. The following hints can help you more efficiently review these instructions and complete the form.

- See *General Instructions, Item C. Sequencing List to Complete the Form and Schedules,* later, which provides guidance on the recommended order for completing the form and applicable schedules.
- Throughout these instructions, "the organization" and the "filing organization" both refer to the organization filing Form 990.
- Unless otherwise specified, information should be provided for the organization's tax year. For instance, an organization should answer "Yes" to a question asking whether it conducted a certain type of activity only if it conducted that activity during the tax year.
- The examples appearing throughout the instructions to Form 990 are illustrative only. They are for the purpose of completing this form and are not all-inclusive.
- Instructions to the Form 990 schedules are published separately from these instructions.

CAUTION

Organizations that have total gross income from unrelated trades or businesses of at least $1,000 also are required to file Form 990-T, Exempt Organization Business Income Tax Return, in addition to any required Form 990, 990-EZ, or 990-N.

A. Who Must File

Most organizations exempt from income tax under section 501(a) must file an annual information return (Form 990 or 990-EZ) or submit an annual electronic notice (Form 990-N), depending upon the organization's **gross receipts** and **total assets**.

TIP

An organization may not file a "consolidated" Form 990 to aggregate information from another organization that has a different EIN, unless it is filing a **group return** and reporting information from a **subordinate organization** or organizations, reporting information from a **joint venture** or **disregarded entity** (see Appendices E and F, later), or as otherwise provided for in the Code, regulations, or official IRS guidance. A parent exempt organization of a section 501(c)(2) title-holding company may file a consolidated Form 990-T with the section 501(c)(2) organization, but not a consolidated Form 990.

Form 990 must be filed by an organization exempt from income tax under section 501(a) (including an organization that has not applied for recognition of exemption) if it has either (1) gross receipts greater than or equal to $200,000 or (2) total assets greater than or equal to $500,000 at the end of the tax year. This includes:

- Organizations described in section 501(c)(3) (other than **private foundations**), and
- Organizations described in other 501(c) subsections (other than black lung benefit trusts).

Gross receipts are the total amounts the organization received from all sources during its tax year, without subtracting any costs or expenses. See *Appendix B* for a discussion of gross receipts.

For purposes of Form 990 reporting, the term *section 501(c)(3)* includes organizations exempt under sections 501(e) and (f) (cooperative service organizations), 501(j) (amateur sports organizations), 501(k) (child care organizations), and 501(n) (charitable risk pools). In addition, any organization described in one of these sections is also subject to section 4958 if it obtains a determination letter from the IRS stating that it is described in section 501(c)(3).

Form 990-N. If an organization normally has gross receipts of $50,000 or less, it must submit Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required To File Form 990 or 990-EZ, if it chooses not to file Form 990 or Form 990-EZ (with exceptions described below for certain section 509(a)(3) **supporting organizations** and for certain organizations described in *Part B, later*). See *Appendix B* for a discussion of gross receipts.

Form 990-EZ. If an organization has **gross receipts** less than $200,000 and **total assets** at the end of the tax year less than $500,000, it can choose to file Form 990-EZ, Short Form Return of Organization Exempt From Income Tax, instead of Form 990. See the instructions for Form 990-EZ for more information. See the special rules below regarding **controlling organizations** under section 512(b)(13) and **sponsoring organizations of donor advised funds.**

If an organization eligible to submit the Form 990-N or file the Form 990-EZ chooses to file the Form 990, it must file a complete return.

Foreign and U.S. possession organizations. **Foreign organizations** and **U.S. possession** organizations as well as **domestic organizations** must file Form 990 or 990-EZ unless specifically excepted under *Part B, later*. Report amounts in U.S. dollars and state what conversion rate the organization uses. Combine amounts from inside and outside the United States and report the total for each item. All information must be written in English.

Sponsoring organizations of donor advised funds. **Sponsoring organizations of donor advised funds**, if required to file an annual information return for the year, must file Form 990 and not Form 990-EZ.

Controlling organizations described in section 512(b)(13). A **controlling organization** of one or more **controlled entities**, as described in section 512(b)(13), must file Form 990 and not Form 990-EZ if it is required to file an annual information return for the year and if there was any transfer of funds between the controlling organization and any controlled entity during the year.

Section 509(a)(3) supporting organizations. A section 509(a)(3) **supporting organization** must file Form 990 or 990-EZ, even if its gross receipts are normally $50,000 or less, and even if it is described in Rev. Proc. 96-10, 1996-1 C.B. 577, or is an affiliate of a governmental unit described in Rev. Proc. 95-48, unless it qualifies as one of the following:

1. An integrated auxiliary of a **church** described in Regulations section 1.6033-2(h),
2. The exclusively religious activities of a **religious order**, or
3. An organization, the gross receipts of which are normally not more than $5,000, that supports a section 501(c)(3) religious organization.

If the organization is described in (3) but not in (1) or (2), then it must submit Form 990-N unless it voluntarily files Form 990 or 990-EZ.

Section 501(c)(7) and 501(c)(15) organizations. Section 501(c)(7) and 501(c)(15) organizations apply the same **gross receipts** test as other organizations to determine whether they must file Form 990, but use a different definition of gross receipts to determine whether they qualify as tax-exempt for the tax year. See *Appendix C* for more information.

Section 527 political organizations. A tax-exempt political organization must file Form 990 or 990-EZ if it had $25,000 or more in gross receipts during its tax year, even if its gross receipts are normally $50,000 or less, unless it meets one of the exceptions for *certain political organizations* under *General Instructions, Item B. Organizations Not Required to File Form 990*, later. A qualified state or local political organization must file Form 990 or 990-EZ only if it has gross receipts of $100,000 or more. Political organizations are not required to submit Form 990-N.

Section 4947(a)(1) nonexempt charitable trusts. A **nonexempt charitable trust** described under section 4947(a)(1) (if it is not treated as a private foundation) is required to file Form 990 or 990-EZ, unless excepted under *General Instructions, Item B. Organizations Not Required to File Form 990*, later. Such a trust is treated like an exempt section 501(c)(3) organization for purposes of completing the form. Section 4947(a)(1) trusts must complete all sections of the Form 990 and schedules that section 501(c)(3) organizations must complete. All references to a section 501(c)(3) organization in the Form 990, schedules, and instructions include a section 4947(a)(1) trust (for instance, such a trust must complete Schedule A (Form 990 or 990-EZ)), unless otherwise specified. If such a trust does not have any taxable income under Subtitle A of the Code, it can file Form 990 or 990-EZ to meet its section 6012 filing requirement and does not have to file Form 1041, U.S. Income Tax Return for Estates and Trusts.

Returns when exempt status not yet established. An organization is required to file Form 990 under these instructions if the organization claims exempt status under section 501 (a) but has not established such exempt status by filing Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, or Form 1024, Application for Recognition of Exemption Under Section 501(a), and receiving an IRS determination letter recognizing tax-exempt status. In such a case, the organization must check the "Application pending" checkbox in item B on Form 990, page 1 (whether or not a Form 1023 or 1024 has been filed) to indicate that Form 990 is being filed in the belief that the organization is exempt under section 501(a), but that the IRS has not yet recognized such exemption.

To qualify for tax exemption retroactive to the date of its organization or formation, an organization claiming tax-exempt status under section 501(c)(3), 501(c)(9), or 501(c)(17) generally must file Form 1023 or 1024 within 27 months of the end of the month in which it was legally organized or formed.

An organization that has filed a letter application for recognition of exemption as a qualified nonprofit health insurance issuer under section 501(c)(29), or plans to do so, but has not yet received an IRS determination letter recognizing exempt status, must check the "Application pending" checkbox in the Form 990 Heading, Item B.

B. Organizations Not Required To File Form 990 or 990-EZ

An organization does not have to file Form 990 or 990-EZ even if it has at least $200,000 of **gross receipts** for the tax year or $500,000 of **total assets** at the end of the tax year if it is described below (except for section 509(a)(3) supporting organizations, which are described earlier). See *Part A*. to determine if the organization can file Form 990-EZ instead of Form 990. An organization described in item 10, 11, or 13 of this section B is required to submit Form 990-N unless it voluntarily files Form 990, 990-EZ, or 990-BL, as applicable.

Certain religious organizations.

1. A **church**, an interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church as described in Regulations section 1.6033-2(h) (such as a men's or women's organization, religious school, mission society, or youth group).
2. A church-affiliated organization that is exclusively engaged in managing funds or maintaining retirement programs and is described in Rev. Proc. 96-10, 1996-1 C.B. 577. But see the filing requirements for Section 509(a)(3) supporting organizations in *A, Who Must File*.
3. A school below college level affiliated with a church or operated by a **religious order** described in Regulations section 1.6033-2(g)(1)(vii).
4. A mission society sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries.
5. An exclusively religious activity of any **religious order** described in Rev. Proc. 91-20, 1991-1 C.B. 524.

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: AUG 0 2 2006

GREATER ST PAUL AFRICAN METHODIST
EPISCOPAL CHURCH INC
3680 THOMAS AVE
MIAMI FL 33133-5710

Person to Contact:
Tracy Garrigus #31-07307
Toll Free Telephone Number:
877-829-5500
Employer Identification Number:
59-1154241

Dear Sir or Madam:

This is in response to your request of July 3, 2006, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in July 2002 that recognized you as exempt from Federal income tax. Our records further indicate 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)(1) and 170(b)(1)(A)(i).

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,

Cindy Westcott

Cindy Westcott
Manager, Exempt Organizations
Determinations