

Internal Revenue Service

**Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201**

Date: January 2, 2004

Person to Contact:

John Kennedy ID 31-07927
Customer Service Representative

Toll Free Telephone Number:

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

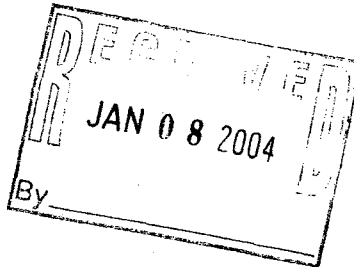
Fax Number:

513-263-3756

Federal Identification Number:

75-1232080

Community Services of Northeast Texas
P. O. Box 427
Linden, TX 75563



Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on January 4, 2003. We have updated our records to reflect the name change as indicated above.

In September 1967 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.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the 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 the exempt status and foundation status of your organization.

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.

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 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.

INTERNAL REVENUE SERVICE
District Director

DEPARTMENT OF THE TREASURY
1100 Commerce St., Dallas, TX 75242

COMMUNITY COUNCIL OF CASS
MARION & MORRIS COUNTIES INC
PO BOX 427
LINDEN, TEXAS
75563

Person to Contact:
Barbara Mitchell

Telephone Number:
(214)767-1162

Refer Reply to:
EP/EO:MC:4940 DAL

Date:
AUGUST 19, 1993

EIN:
75-1232080

Dear Sir or Madam:

Our records show that COMMUNITY COUNCIL OF CASS MARION & MORRIS COUNTIES INC is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted SEPTEMBER 1967 and remains in full force and effect. Contributions to your organization are deductible in the manner and to the extent provided by section 170 of the Code.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization described in section 170(b)(1)(A)(vi).

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely Yours,

Barbara Mitchell

EP/EO Correspondence Examiner
Customer Service Section