

Charities must submit the organization's most recent IRS determination letter and must be a valid letter.

If the name of the applicant organization differs on the IRS determination letter, the IRS Form 990, or audited financial statements, documentation from the IRS or state government authorizing this name change must accompany the application.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: 01/12/2011

SPECIAL KIDS FUND INC
507 PRINCETON AVE
LAKENOOD, NY 10851

Employer Identification Number:
58-2550249
DPO:
17053248051800
Contact Person:
JULIE Y. CHAN ID# 99051
Contact Telephone Number:
48321 8275598
Accounting Period Begins:
December 31
Foundation Status Classification:
1780(i)(2)(A)(vi)
Advance Ruling Period Begins:
March 1, 2011
Advance Ruling Period Ends:
December 31, 2011
Addendum Applies:
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(2) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(2) or 509(a)(3) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(c) and 4940.

Grantees and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantees and contributors may continue to rely on the advance determination until we make

Letter 1045 (DO/CG)

ACCEPTABLE LETTER

Letters are from the IRS and must include:

- 1) Organization's EIN
- 2) Organization's name and address.
- 3) Letter is still valid.
- 4) The IRS considers your organization a 501(c)(3) organization.

Attachment 3

Internal Revenue Service

Date: February 10, 2004

Recording for the Blind & Dyslexic, Inc.
30 Floral Road
Princeton, NJ 08540-6208

Department of the Treasury
P. O. Box 2098
Cincinnati, OH 45201

Person to Contact:
Janet M. Duncan 51-0767E
Customer Service Specialist
Toll Free Telephone Number:
1-800-829-4477
577-629-3600
Fax Number:
513-253-3799

Federal Identification Number:
12-1695245
Group Exemption Number:
3329

Dear Sir or Madam:

This is in response to your request of February 10, 2004 regarding a copy of your organization's group exemption letter.

In November 1992 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 the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the Code. Additionally, we have classified the subordinates your organization operates, supervises, or controls, and which are covered by written notification to us, as organizations that are not private foundations because they are organizations of the type described in sections 508(a)(1) and 170(b)(1)(A)(vi) of the Code.

Donors may deduct contributions to your organization's subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to the subordinates or for their 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 and its subordinates are required to file Form 990, Return of Organization Exempt from Income Tax, only if the 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.

Your organization and its subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 513 of the Code. If subject to this tax, the organization must file an income tax return on Form 990-T, Foreign Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

ACCEPTABLE GROUP LETTER

Letters are from the IRS and must include:

- 1) Group's name and address.
- 2) Group's EIN
- 3) Group Exemption Number is listed.
- 4) The IRS considers your organization a 501(c)(3) organization.

Group Exemption IRS Letter must also include a list of all subordinates that is covered by this letter.

Local office must highlight their listing.

ORGANIZATION	ADDRESS	CITY	STATE	EIN
RECORDING FOR THE BLIND & DYSLEXIC INC	20 HUNTER RD	PRINCETON	NJ	90346-009007
RECORDING FOR THE BLIND & DYSLEXIC INC	85 POSTER TRLS RD SEARCHING UNIT	LEND	PA	41940-010000
RECORDING FOR THE BLIND & DYSLEXIC INC	75 CORCORAN ST BOSTON UNIT	CAMBRIDGE	MA	60711-017000
RECORDING FOR THE BLIND & DYSLEXIC INC	209 BRADDOCK ST CONVENTS OUT	NEW AVER	VT	05510-001400
RECORDING FOR THE BLIND & DYSLEXIC INC	60 HARTLEY RD NEW JERSEY UNIT	PRINCETON	NJ	08540-001000
RECORDING FOR THE BLIND & DYSLEXIC INC	215 N CHURCH RD STE 111 PHILADELPHIA UNIT	PHILADELPHIA	PA	19106-000100
RECORDING FOR THE BLIND & DYSLEXIC INC	140 N HIGHWAY AVE STE 200 ILLINOIS UNIT	CHICAGO	IL	60601-740100
RECORDING FOR THE BLIND & DYSLEXIC INC	3487 FREDERICK RD MICHIGAN UNIT	TROY	MI	48060-001000
RECORDING FOR THE BLIND & DYSLEXIC INC	2025 WISCONSIN AVE NW STE 312 METROPOLITAN WASHINGTON UNIT	WASHINGTON	DC	20015-000000
RECORDING FOR THE BLIND & DYSLEXIC INC	3300 REPOSE COURT REGS UNIT VIRGINIA AND CAROLINA	CHARLOTTEVILLE	VA	22901-000000
RECORDING FOR THE BLIND & DYSLEXIC INC	120 FLORIDA AVE GEORGIA UNIT	ATLANTA	GA	30301-110000
RECORDING FOR THE BLIND & DYSLEXIC INC	2704 SW 80TH ST FLORIDA UNIT	MIAMI	FL	33151-100000

**LIST OF
SUBORDINATES
COVERED UNDER
THE GROUP
EXEMPTION
LETTER**

Highlight your listing.

Must include your office's name, address and EIN used for your local office.

The EIN on this subordinates list should match your EIN on the application and the IRS Form 990.

CHARITIES PART OF A GROUP EXEMPTION

Religious Charities

Application Item #3 Select B "I certify that the organization named in this application is part of a group exemption."

Submit:

- 1) Group IRS 501(c)(3) Determination Letter
- 2) Front page of the most recent church directory
- 3) Page with your local organization highlighted.

Internal Revenue Service
P.O. Box 2908
Cincinnati, OH 45201

Department of the Treasury

Date: July 12, 2010

Person to Contact:
Roger Meyer
Toll Free Telephone Number:
877-829-5520

United States Conference of Catholic
Bishops
3211 4th Street, NE
Washington, DC 20017-1194

Employer Identification Number:
53-0106517
Group Exemption Number:
0028

Dear Sir/Madam:

This responds to your July 9, 2010, request for information regarding the status of your group tax exemption.

Our records indicate that you were issued a determination letter in March 1946, that you are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, and are not a private foundation within the meaning of section 509(a) of the Code because you are described in sections 509(e)(1) and 170(b)(1)(A)(ii).

With your request, you provided a copy of the *Official Catholic Directory for 2010*, which includes the names and addresses of the agencies and instrumentalities and the educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories, and possessions that are subordinate organizations under your group tax exemption. Your request indicated that each subordinate organization is a non-profit organization, that no part of the net earnings thereof inures to the benefit of any individual, and that no substantial part of their activities is for promotion of legislation. You have further represented that none of your subordinate organizations is a private foundation under section 509(a), although all subordinates do not all share the same sub-classification under section 509(a). Based on your representations, the subordinate organizations in the *Official Catholic Directory for 2010* are recognized as exempt under section 501(c)(3) of the Code under GEN 0028.

Donors may deduct contributions to you and your subordinate organizations as provided in section 170 of the Code. Requests, legacies, devises, transfers, or gifts to them or for their use are deductible for federal estate and gifts tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Subordinate organizations under a group exemption do not receive individual exemption letters. Most subordinate organizations are not separately listed in Publication 78 or the EO Business Master File. Donors may verify that a subordinate organization is included

ACCEPTABLE GROUP LETTER

Letters are from the IRS and must include:

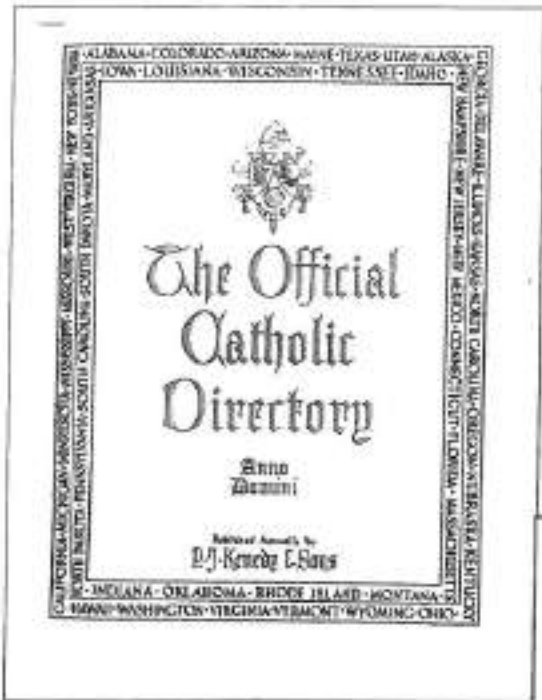
- 1) Group's EIN
- 2) Group Exemption Number is listed.
- 3) Group's name and address.
- 4) The IRS considers your organization a 501(c)(3) organization.

Must provide a photocopy of the directory cover and the page with your organization highlighted.

CHARITIES PART OF A BONA-FIDE CHAPTER/AFFILIATE

SUBMIT:

1. National Organization's IRS 501(c)(3) Determination Letter
2. Letter from CEO or CEO Equivalent from the national organization.



EXAMPLE: CATHOLIC CHARITIES

INCLUDE:

1. Photocopy of the front cover of the most recent directory (i.e., 2012)
2. Photocopy of the page with your location highlighted.



Highlight your location.

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45221

Department of the Treasury

Date: December 2, 2011

Person to Contact:

Ms. Harris
#0123456

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
12-3456789

Building a Better Community
%John Doe
1234 Town Street
Town, USA 12345

Dear Sir or Madam:

This is in response to your request of December 1, 2011, regarding your tax-exempt status.

Our records indicate that in December 1958 the Building a Better Community was recognized as exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code and was classified as a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(a)(vi) of the Code.

Even though the Building a Better Community was issued an individual ruling, this ruling covers its chapters, branches and auxiliaries.

Donor may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or for their 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 Thomas
Manager, Exempt Organizations
Determinations

ACCEPTABLE GROUP LETTER

Letters are from the IRS and must include:

- 1) Group's EIN
- 2) Group's name and address.
- 3) The IRS considers your organization a 501(c)(3) organization.

Must provide a letter from the CEO or CEO equivalent stating that your organization is covered under the national IRS letter.



Building a Better Community

Building a Better Community
1234 Tuna Street
Topeka, USA 12345
Phone: 123 456 7890 Fax: 123 098 7654

January 14, 2012

Combined Federal Campaign

Re: Affiliate Inclusion in IRS 501(c)(3) Determination Letter

To Whom It May Concern:

The Building a Better Community - Hawaii is a local affiliate and/or chapter of Building a Better Community. I certify that this affiliate operates as bona-fide chapters or affiliates or organizational elements of the national organization.

I certify that Building a Better Community - Hawaii is in good standing with the national organization and is covered in the national organization's IRS 501(c)(3) tax determination letter. Building a Better Community - Hawaii is included in the national organization's financial statements (audit) and in our IRS Form 990 report to the IRS.

Sincerely,

John Doe
John Doe
President & CEO

LETTER FROM CEO or CEO EQUIVALENT

MUST INCLUDE:

1. Local organization's name.
2. Local organization is a bona-fide chapter or affiliate under the national organization.
3. Local organization is in good standing with the national organization.
4. Certification must be signed by either the Chief Executive Officer (CEO) or CEO equivalent of the national organization.
5. Local organization is covered by the national organization's 501(c)(3) tax-exemption
6. If local organization uses the national's audit and/or IRS Form 990, letter must also mention it is covered within in the national organization's audit and/or IRS Form 990.
7. Letters must be dated on or after October 1, 2012.

Doing Business As (DBA) Name

The Combined Federal Campaign can only list your DBA name if proper documentation is included in your application packet. Otherwise, only the legal name listed on the submitted IRS 501(c)(3) Determination Letter will be used by the CFC.

SUBMIT:

1. Your organization's required IRS 501(c)(3) Determination Letter and any applicable attachments.
2. Documentation from the IRS or state government authorizing the DBA (or trade name) must accompany the application.



STATE OF HAWAII
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS
Business Registration Division
333 Northroom Street
Mailing Address: P.O. Box 40, Honolulu, Hawaii 96810
Phone No. (808) 585-2122

FORM T-1
1/2008



APPLICATION FOR REGISTRATION OF TRADE NAME
Chapter 492, Hawaii Revised Statutes

PLEASE TYPE OR PRINT LEGIBLY IN BLACK INK

1. Applicant's Name: Being the World Together

Applicant's Address: 12345 Terra Road, Town, ST 12345
(including city, state, and zip code)

2. Registrar is (check one): New OR Renewed EXP: 1/4/13-2018

3. Status of Applicant (check only one):
 Sole Proprietor Corporation Partnership LLC LLP
 Unincorporated Association OR Other (specify): _____

4. Applicant is an entity, individual or creator of being the world together in Hawaii

5. Trade Name is: World United

6. Applicant is (check one): Originator of name OR Assignee (name to whom name was assigned to by another)

7. Nature of business for which the trade name is being used: Charitable Organization

I certify, under the penalties set forth in Section 462-5.5, Hawaii Revised Statutes, that I (check one): am the applicant OR I am the _____
 I am the CEO of the applicant named in the foregoing application, I am authorized to sign this application, and that the above statements are true and correct to the best of my knowledge and belief.

Jana Smith Jana Smith 01/04/2013
(Printed Name) (Signature) (Date)

SEE INSTRUCTIONS ON REVERSE SIDE. Application shall be prepared by the applicant if an individual. For corporations, application must be signed by an authorized officer of the corporation. One of the limited partnerships must be signed by a general partner. The LLC must be signed and certified by a manager of a manager-managed company or by a member of a member-managed company. LLP must be signed and certified by a partner.

(Applicant's Use Only) Certificate of Registration No. 98745632

CERTIFICATE OF REGISTRATION OF TRADE NAME

In accordance with the provisions of Chapter 492, Hawaii Revised Statutes, this Certificate of Registration is issued to secure the applicant's use of the said TRADE NAME throughout the State of Hawaii for the term of five years from JAN 4, 2013 to JAN 3, 2018

DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS
STATE OF HAWAII
Dated: JAN 4, 2013
Saba Das
(Signature of Registrar and Director of DCA)



DBA Name Certificate

Sample of the

State of Hawaii document

1. Local organization's name.
2. Trade name (DBA)
3. Must be valid.
4. Signed by official.

Also will be accepted is documentation from the IRS authorizing the DBA.

REGISTRATION OF A TRADE NAME WITH THIS DEPARTMENT DOES NOT GRANT YOU OWNERSHIP OF THE TRADE NAME

Name Change

If your organization changed its name from when the original IRS 501(c)(3) Determination Letter was issued and your organization does not have an updated IRS 501(c)(3) Determination Letter, your organization must submit the document provided by the IRS or state government authorizing the name change.

SUBMIT:

1. Your organization's required IRS 501(c)(3) Determination Letter and any applicable attachments.
2. Documentation from the IRS or state government authorizing this name change must accompany the application.

NO SAMPLE AVAILABLE.

