

Internal Revenue Service
District Director

Date: JUL 31 1997

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

Residential Assistance To
Families In Transition
P.O. Box 1741
Kearney, NE 68848-1741

Employer Identification
Number:
47-0663390
Person to Contact:
D. A. Downing
Contact Telephone Number:
513-684-5199
Fax Number:
513-684-5936

Dear Sir or Madam:

Thank you for the information recently submitted regarding your change of name and activities. We have made it part of your file.

Our records indicate that a determination letter was issued to your organization under the name Kearney Area Respite Care in September 1984 granting your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter issued to your organization continues in effect.

The name of your organization was changed to Residential Assistance To Families in Transition and filed with the state on November 28, 1995.

Based on information 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) of the code.

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 federal excise tax.

Residential Assistance To Families In Transition
47-0663390

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devices, 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.

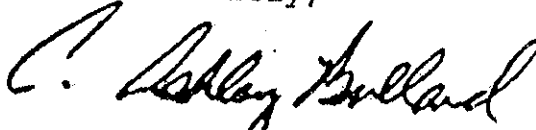
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. 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.

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.

Please direct any questions to the person identified in the letterhead above.

This letter affirms your organization's exempt status.

Sincerely,

A handwritten signature in dark ink, appearing to read "C. Ashley Bullard", written in a cursive style.

C. Ashley Bullard
District Director

CINCINNATI OH 45999-0038

In reply refer to: 0248222119
Feb. 17, 2017 LTR 4168C 0
47-0663390 000000 00
00016330
BODC: TE

RESIDENTIAL ASSISTANCE TO FAMILIES
IN TRANSITION
PO BOX 1741
KEARNEY NE 68848



034521

Employer ID Number: 47-0663390
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Feb. 08, 2017, regarding your tax-exempt status.

We issued you a determination letter in September, 1984, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).