HILL COUNTRY COURT APPOINTED SPECIAL ADVOCATES Serving Kerr, Bandera, Kendall, Gillespie Counties

A child's voice in court.

June 2, 1999

P.O. Box 290965 Kerrville, Texas Office (830) 896-2272 Fax (830) 896-2309 Mobile (830) 459-3803 hccasa@ktc.com

78029 To Whom It May Concern:

Hill Country CASA was founded in July of 1989 and was granted 501(C)(3) status on January 16, 1990. Because we were a new organization, IRS classified this 501(C)(3) status as conditional and set an advanced ruling period that would end on December 31, 1993. At the end of that advanced ruling period, final determination was to be made as to Hill Country CASA's official IRS status.

Over the years this organization has grown and prospered. In March of 1999, while compiling information for grant proposals, I discovered that a final IRS Letter of Determination had never been issued and that Hill Country CASA was being carried in IRS files as a privately supported non-profit rather than a publicly supported non-profit. After much conversation with IRS and a complete check of all records, we still do not know if this was a clerical error on IRS's part or an administrative error on the part of Hill Country CASA.

However, once this error was discovered, our Board of Directors moved quickly to resolve the problem. From the onset, IRS was most helpful in working us through this dilemma. On May 26, 1999, we were issued an IRS Form 1078 letter which officially states IRS's final determination of Hill Country CASA as a publicly supported, 501(C)(3). The determination of this status is retroactive to the time our original advanced ruling period ended.

IRS has assured us that this 1078 letter will meet all requirements of grantors and that, in the Internal Revenue's eyes, this matter is now completed. We are relieved to have closure about this and hope that this cover letter will help explain the attached documents.

If you have any questions or concerns, please do not hesitate to contact me.

Av Regards.

Executive Director Hill Country CASA

**District Director** 

1100 COMMERCE STREET DALLAS, TX 75242-0000

Daca: JAN 16 1990

HILL COUNTRY CASA 631 WATER ST. KERRVILLE, TX 78028

Giate ID V2udou # 174-255102

Employer Identification Number: 74-2551029 Contact Person: E0 TECHNICAL ASSISTOR Contact Telephone Number: (214) 767-3526

Accounting Period Ending: December 31 Foundation Status Classification: 509(a)(1) Advance Ruling Period Begins: July 24, 1989 Advance Ruling Period Ends: December 31, 1993 Addendum Applies: No

Dear Applicant:

Based on information 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 be expected to be a public-ly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. 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 submit to us 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, you will be classified as a section 509(a)(1) or 509(a)(2) 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, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your foundation status.

Letter 1045(D0/CG)

DEPARTMENT OF THE TREASURY

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

## MAY 2 6 1999

HILL COUNTRY CASA INC PO BOX 965 KERRVILLE, TX 78029-0965

Employer Identification	Number
74-2551029	
DLN:	
17053100903019	
Contact Person:	
TERRY SAYLOR	II
Contact Telephone Number	5 ;
(877) 829-5500	
Addendum Applies:	
Yes	

ID# 31291

Dear Applicant:

Date:

Based on the information you recently submitted, 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 described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in 501(c)(3) is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status.

This supersedes our letter dated \*\*\* See Addendum.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, you should keep it in your permanent records.

HILL COUNTRY CASA INC

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If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

C. asley the clad District Director

Enclosure: Addendum

Letter 1078 (DO/CG)

## HILL COUNTRY CASA INC

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This letter supersedes our previous letter in which you were presumed to be a private foundation.