

Department of the Treasury
Internal Revenue Service

ATLANTA GA 39901-0001

In reply refer to: 0752446520
Nov. 26, 2014 LTR 4170C 0
31-4379594 000000 00
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BODC: TE

YOUNG MENS CHRISTIAN ASSOCIATION OF
CENTRAL OHIO
ATTN: TARA NEISWONGER
40 W LONG ST
COLUMBUS OH 43215

020902

Person to Contact: TEGE
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Nov. 17, 2014, regarding the tax-exempt status of Young Mens Christian Association of Central Ohio.

Our records indicate that a determination letter was issued in September 1943, granting this organization exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate this organization is not a private foundation within the meaning of section 509(a) of the Code because it is described in section 509(a)(2).

Donors may deduct contributions to this organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to the 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.

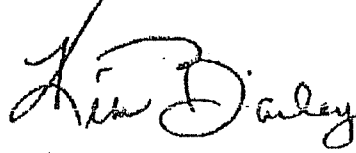
Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

If you have any questions, please call us at the telephone number shown above.

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YOUNG MENS CHRISTIAN ASSOCIATION OF
CENTRAL OHIO
ATTN: TARA NEISWONGER
40 W LONG ST
COLUMBUS OH 43215

Sincerely yours,

A handwritten signature in black ink, appearing to read "Kim D. Bailey". The signature is fluid and cursive, with the first name "Kim" and last name "Bailey" clearly distinguishable.

Kim D. Bailey
Operations Manager, AM Operations 3