



DIR:ABE:BO:66-6

U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
ABERDEEN, SOUTH DAKOTA 57401

March 1, 1966

IN REPLY REFER TO
Form L-178
DIR:ABE:A:H

Girls Club of Rapid City, Inc.
711 Franklin Street
Rapid City, South Dakota 57701

PURPOSE Educational	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE Aberdeen	
FORM 990-A RE- QUIRED	ACCOUNTING PERIOD ENDING
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	9/30/66

Dear Madames:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

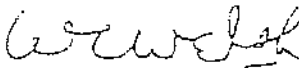
You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,


W. C. WELSH
District Director

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date: 10-20-70

In reply refer to:



GIRLS CLUB OF RAPID CITY INC
711 FRANKLIN STREET
RAPID CITY, S DAK

57701

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

Chief, Rulings Section
Exempt Organizations Branch

FORM M-0714 (8-70) (CONTINUOUS)

EXHIBIT A

RECEIVED JUL 10 1997



STATE OF SOUTH DAKOTA
Secretary of State



Certificate Of Amendment

I, JOYCE HAZELTINE, Secretary of State of the State of South Dakota, hereby certify that
duplicates of Amendment to Articles of Incorporation of
GIRLS CLUB OF RAPID CITY, INC.

duly signed and verified pursuant to the provisions of the South Dakota corporation acts, have been
received in this office and are found to conform to law.

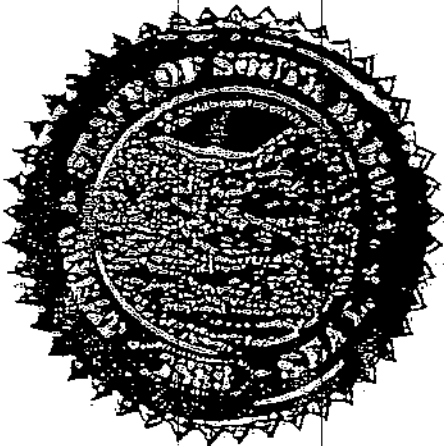
ACCORDINGLY and by virtue of the authority vested in me by law, I hereby issue this
Certificate of Amendment to the Articles of Incorporation of
GIRLS CLUB OF RAPID CITY, INC.
CHANGED ITS NAME TO: YOUTH AND FAMILY SERVICES, INC

and attach hereto a duplicate of the Amendment.

IN TESTIMONY WHEREOF, I have hereunto
set my hand and affixed the Great Seal of the
State of South Dakota, at Pierre, the Capital
this 29th day of
APRIL A.D. 1991

Joyce Hazeltime
Secretary of State

Deputy



Internal Revenue Service

JUL 30 1991

GGDEN, UT 84201

In reply refer to: 2916507001
July 26, 1991 LTR 252C
46-6017085 0000 00 000

05523

YOUTH & FAMILY SERVICES INC
PO BOX 1572
RAPID CITY SD 57709-1572

Taxpayer Identification Number: 46-6017085

Dear Taxpayer:

Thank you for the inquiry dated July 10, 1991.

We have changed your business name as requested. The number shown above is valid for use on all tax documents. Corrected Forms 8109, Federal Tax Deposit Coupons, have been ordered; you should receive them in 5 to 6 weeks.

If our mailing labels have already been printed, the label you receive on your tax package may still reflect your former name. If this happens, please correct your name on the label when you file your return.

Your change of name does not affect your Section 501(C)(3) status.

If you have any questions about this letter, please write us at the address shown on this letter. If you prefer, you may call the IRS telephone number listed in your local directory. An employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

When you write, please include your telephone number, the hours you can be reached, and this letter. You may also want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

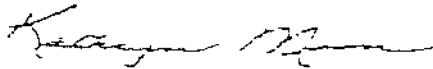
2916507001
July 26, 1991 LTR 252C
46-6017085 0000 00 000

05524

OUTH & FAMILY SERVICES INC
O BOX 1572
RAPID CITY SD 57709-1572

apologize for any inconvenience we may have caused you, and thank
u for your cooperation.

Sincerely yours,



Kathryn Moon
Chief, Correspondence Section

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y of this letter