



Department of the Treasury
Internal Revenue Service

P.O. Box 2508

Cincinnati OH 45201

In reply refer to: 0248221235

Dec. 30, 2010 LTR 4168C E0

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AMERICAN ASSOCIATION OF VARIABLE
STAR OBSERVERS
49 BAY STATE RD
CAMBRIDGE MA 02138-1203

Employer Identification Number: 04-2164402
Person to Contact: April Howard
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Dec. 21, 2010, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in February 1954.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your 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 We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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STAR OBSERVERS
49 BAY STATE RD
CAMBRIDGE MA 02138-1203

If you have any questions, please call us at the telephone number
shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

Our records indicate that you were recognized as exempt under
section 501(c)(3) of the Internal Revenue Code in a determination
letter issued in February 1994.
Our records also indicate that you are not a private foundation within
the meaning of section 501(c)(3) of the Code because you are described in
section 501(c)(3) and 501(c)(29).
Donors may deduct contributions to you as provided in section 170 of
the Code. Excesses, interest, dividends, transfers, or gifts to you or
for your use are deductible for federal estate and gift tax purposes
if they meet the specific provisions of sections 170(e), 2105, and
2106 of the Code.
Please refer to our website www.irs.gov for information regarding
filing requirements. Specifically, section 501(c)(3) 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 501(c)(3) of the Code on our website
beginning in early 2011.