

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
G.P.O. BOX 1680  
BROOKLYN, NY 11202

DEPARTMENT OF THE TREASURY

Date: MAY 08 1997

Employer Identification Number:  
14-1758441  
Case Number:  
117091136  
Contact Person:  
FRED HYMOWITZ  
Contact Telephone Number:  
(718) 488-2218  
Our Letter Dated:  
February, 1994  
Addendum Applies:  
NO

SHELTERS OF SARATOGA INC  
PO BOX 3089, 14 WALWORTH STREET  
SARATOGA SPRINGS, NY 12866-3002

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

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.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

You are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. For guidance in determining whether your gross receipts are "normally" more than \$25,000, see the instructions for Form 990. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

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

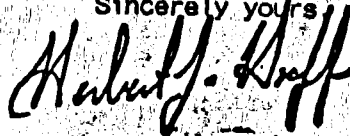
Letter 1050 (DO/CG)

SHELTERS OF SARATOGA INC

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

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

Sincerely yours

A handwritten signature in cursive script, appearing to read "Herbert J. Huff".

Herbert J. Huff  
District Director

Form **8718**

(Rev. October 1990)

Department of the Treasury  
Internal Revenue Service

# User Fee for Exempt Organization Determination Letter Request

▶ Attach this form to determination letter application.  
(Form 8718 is NOT a determination letter application)

083785  
Control number  
Amount paid  
User fee screener

1 Name of organization

Shelters of Saratoga, Inc.

2 Type of request (check only one box and include a check or money order made payable to Internal Revenue Service for the amount of the indicated fee):

- a  Initial request for an exempt organization determination letter (do NOT use for a pension plan determination letter) by an organization whose annual gross receipts have not exceeded (or are not expected to exceed) \$10,000, averaged over the preceding four taxable years, or new organizations which anticipate annual gross receipts averaging not more than \$10,000 during their first four years. If you check this box you must complete the income certification below.

### Certification

I hereby certify that the annual gross receipts of \_\_\_\_\_ (enter name of organization) **REC'D WITH REFERENCE**  
exceeded (or are not expected to exceed) \$10,000, averaged over the preceding four (or the first four) years of operation.

Signature ▶ \_\_\_\_\_ Title \_\_\_\_\_ **11 JUN 24 1993**

- b  Initial request for an exempt organization determination letter (do NOT use for a pension plan determination letter) by an organization whose annual gross receipts have exceeded (or are expected to exceed) \$10,000, averaged over the preceding four taxable years, or a new organization which anticipates annual gross receipts averaging more than \$10,000 during their first four years.

- c  Private foundation which has completed a section 507 termination and which seeks a determination letter that it is now a public charity

- d  Group exemption letters

### Instructions

The Omnibus Budget Reconciliation Act of 1990 requires payment of a user fee for determination letter requests submitted to the Internal Revenue Service. The fee must accompany each request submitted to a key district office.

The fee for each type of request for an exempt organization determination letter is listed in item 2 of this form. Check the block that describes the type of request you are submitting, and attach this form to the front of your request form along with a check or money order for the amount indicated. Make the check or money order payable to the Internal Revenue Service.

Determination letter requests received with no payment or with an insufficient payment will be returned to the applicant for submission of the proper fee. To avoid delays in receiving a determination letter,

be sure that your application is sent to the applicable address shown below. These addresses supersede the addresses listed in Publication 557 and all application forms.

If entity is in this IRS District ▼	Send fee and request for determination letter to this address ▼	
Albany, Augusta, Boston, Brooklyn, Buffalo, Burlington, Hartford, Manhattan, Portsmouth, Providence	Internal Revenue Service EP/EO Division P. O. Box 1680, GPO Brooklyn, NY 11202	Abuquerque, Austin, Cheyenne, Dallas, Denver, Houston, Oklahoma City, Phoenix, Salt Lake City, Wichita Internal Revenue Service EP/EO Division Mail Code 4950 DAL 1100 Commerce Street Dallas, TX 75242
Baltimore, District of Columbia, Pittsburgh, Richmond, Newark, Philadelphia, Wilmington, any U.S. possession or foreign country	Internal Revenue Service EP/EO Division P. O. Box 17010 Baltimore, MD 21203	Atlanta, Birmingham, Columbia, FL, Lauderdale, Greensboro, Jackson, Jacksonville, Little Rock, Nashville, New Orleans Internal Revenue Service EP/EO Division P. O. Box 941 Atlanta, GA 30370
Cincinnati, Cleveland, Detroit, Indianapolis, Louisville, Parkersburg	Internal Revenue Service EP/EO Division P. O. Box 3159 Cincinnati, OH 45201	Anchorage, Boise, Las Vegas, Los Angeles, Honolulu, Portland, Laguna Niguel, San Jose, Seattle Internal Revenue Service EO Application Receiving Room 5127, P. O. Box 88 Los Angeles, CA 90053-0088
		Sacramento, San Francisco Internal Revenue Service EO Application Receiving Stop SF 4446 P. O. Box 36001 San Francisco, CA 94111
		Aberdeen, Chicago, Des Moines, Fargo, Helena, Milwaukee, Omaha, St. Louis, St. Paul, Springfield Internal Revenue Service EP/EO Division 230 S. Dearborn DPN Chicago, IL 60604

Attach Check or Money Order Here

**CERTIFICATE OF INCORPORATION  
OF  
SHELTERS OF SARATOGA, INC.**

**Under Section 402 of the  
Not-for-Profit Corporation Law**

We, the undersigned, for the purposes of forming a corporation under Section 402 of the Not-for-Profit Corporation Law, hereby certify:

**FIRST:** The name of the corporation is SHELTERS OF SARATOGA, INC., hereinafter referred to as the "Corporation".

**SECOND:** The corporation is a corporation as defined in Section 102(a)(5) of the Not-for-Profit Corporation Law.

**THIRD:** The approval of a Justice of the Supreme Court of the Third Judicial District is annexed hereto.

**FOURTH:** The purposes for which the corporation is to be formed are:

- (a) To assist the homeless in the area of Saratoga County to meet their housing and other immediate needs;
- (b) To plan, develop, promote, facilitate, and operate not-for-profit emergency and transitional shelters for the homeless in the area of the County of Saratoga.
- (c) To raise or solicit funds for the furtherance of the purpose set forth in (a) and (b); and
- (d) To do such things as are incidental to the foregoing purposes.