

CINCINNATI OH 45999-00380

In reply refer to: 0248106070  
Oct. 07, 2021 LTR 4167C 0  
57-1724754 000000 00

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NORTH CAROLINA EXTENSION MASTER  
GARDENER VOLUNTEER ASSOCIATION  
% WAYNE CARLSON  
3434 EDWARDS MILL RD STE 112 # 260  
RALEIGH NC 27612

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003842

Employer identification number: 57-1724754  
Group exemption number: 6086

Dear Taxpayer:

This is in response to your request dated Sep. 28, 2021, for information about your tax-exempt status.

We issued a determination letter to you on November 2014, and you're currently exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also recognize the subordinates on the list you submitted as Exempt from federal income tax under IRC Section 501(c)(3).

For federal income tax purposes, donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106 and 2522.

Because IRC Section 170(c) describes your subordinate organizations, donors can deduct contributions they make to them.

For information about filing requirements visit [www.irs.gov/charities](http://www.irs.gov/charities). Specifically, IRC Section 6033(j) provides that if you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

In addition, each subordinate organization is subject to automatic revocation if it doesn't file a required return or notice for three consecutive years. Subordinate organizations can file required returns or notices individually or as part of a group return.

If you have questions, you can call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).