

CINCINNATI OH 45999-0038

In reply refer to: 0248188028
Jan. 18, 2017 LTR 4168C 0
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SMART START OF NEW HANOVER COUNTY
JANE E MORROW
3534 S COLLEGE RD STE F
WILMINGTON NC 28412-0960



015906

Employer ID Number: 56-1951952
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Jan. 06, 2017, regarding your tax-exempt status.

We issued you a determination letter in March 1996, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

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.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information 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.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

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WILMINGTON NC 28412-0960

Sincerely yours,



Kim A. Billups, Operations Manager
Accounts Management Operations 1