West Virginia University

Extension Service

To whom it may concern;

Community Educational Outreach Services organizations are in place to be an educational and outreach program located in the 55 counties throughout the state for West Virginia University. These groups are an educational program of Families and Health within West Virginia University Extension Service. These clubs are used in the education of health, Lifestyle, financial, leadership, agriculture and science as well as other development programs to help nurture their roles in their communities and families. These clubs/organizations are under the guidance and control of West Virginia University Extension Service of which they are a subordinate, overseen by the county Extension Agent and administered by West Virginia University. Currently, West Virginia University has a group exemption #5989 in which these CEOS county organizations are operate under that provides tax exemption.

Senior Accountant

WVUES Finance and Business

Sean E. Beatty

Cooperative Extension Service

The West Virginia University Cooperative Extension Service, U. S. Department of Agriculture, West Virginia County Boards of Education and County Commissions Cooperating

Phone: 304 293-2401
Fax: 304 293-7604
www.wvu.edu/~exten/

Office of Finance and Business

Knapp Hall
PO Box 6031
Morgantown WV 26506-6031

Equal Opportunity/Affirmative Action Institution

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date: MAY 05 2014

State of West Virginia
West Virginia University
Tax Services
One Waterfront Place
P.O. Box 6005
Morgantown, WV 26506

Employer Identification Number:
55-6000842
Person to Contact and ID Number:
Stephanie Robbins (2371105)
Contact Number:
(202) 317-8521
Group Exemption Number
5989
Public Charity Status:
509(a)(1) & 170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
August 2013
Contribution Deductibility:
Yes

Dear Sir or Madam:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3).

Our records show that you are a state instrumentality.

Subordinates' Tax-Exempt Status

Based on information you supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from federal income tax under section 501(c)(3) of the Code on the date listed above. If a subordinate later decides to seek an IRS letter recognizing its own individual tax exemption, it will have to apply for recognition of exemption by submitting a Form 1023.

Additionally, we have classified your subordinates that you operate, supervise, or control as organizations that are not private foundations because they are organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

Donors may deduct contributions to your subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your subordinates or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Annual Filing Requirements

Your subordinates are required to file annual informational returns with the IRS. The type of return a subordinate must file is based upon its annual gross receipts. If a subordinate's gross receipts average $50,000 or less for a given tax year and its two prior tax years, the subordinate must file an annual electronic notice, Form 990-N, unless it chooses to file Form 990 or 990-EZ for that tax year.

If a subordinate's annual gross receipts average more than $50,000, it is required to file either Form 990, Return of Organization Exempt From Income Tax, or Form 990-EZ, Short Form Return of Organization

Exempt From Income Tax, by the 15th day of the fifth month after the end of its annual accounting period.

If you prefer, you may file a Form 990 group return for those subordinates that authorize you in writing to include them in that return for a given tax year. Organizations included in a group return for a given tax year are not required to file a separate Form 990-series return or notice for that tax year. If you are required to file Form 990 for your own activities, you must file a separate return and may not be included on any group return that you file for your subordinates.

The law imposes a penalty of $20 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed $10,000 or 5 percent of gross receipts for the year, whichever is less. For organizations with gross receipts exceeding $1,000,000 in any year, the penalty is $100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding $1,000,000 shall not exceed $50,000. This penalty may also be charged if a return is not complete, so your subordinates should make sure their returns are complete before filing them.

Your subordinates are required to make their annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You and your subordinates are also required to make available for public inspection your group exemption application, any supporting documents and this exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

Federal Income Tax Returns

Your subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. Each organization subject to this tax must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

As of January 1, 1984, each of your subordinates is liable for social security (FICA) taxes for each employee to whom the subordinate paid $100 or more during a calendar year. This does not apply, however, to any subordinate that makes or has made a timely election under section 3121(w) of the Code to be exempt from such tax. Your subordinates are not liable for tax imposed under the Federal Unemployment Tax Act (FUTA).

Annual Group Exemption Update Process

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates;

2. A list showing the names, mailing addresses (including Postal ZIP codes), actual addresses if different, and employer identification numbers of subordinates that, since your previous

report:

a. Changed names or address;
b. Were deleted from your roster; or
c. Were added to your roster.

3. For subordinates to be added, attach:

a. A statement that the information on which your present group exemption letter is based applies to the new subordinates;
b. A statement that each has given you written authorization to add its name to the roster;
c. A list of those to which the Service previously issued exemption rulings or determination letters;
d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
e. The street address of each subordinate whose mailing address is a P.O. Box; and
f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587, for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule B, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

4. If applicable, a statement that your group exemption roster did not change since your previous report.

Please mail the information requested in this letter to the following address:

Internal Revenue Service
Ogden Service Center
Mail Stop 6271
Ogden UT 84404-4749

Group Exemption Number

Your Group Exemption Number is 5989. You are required to include this number on any Form 990 group return that you may file. Your subordinates are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return, that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

Other Information

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about the responsibilities of you and your subordinates as exempt organizations. This publication and other useful information is available on the IRS Charities and Non-Profits website at www.irs.gov/eo.

State of West Virginia

Because this letter could help resolve any questions about the exempt status and foundation status of your subordinates, you should keep it for your records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

Michael Seto
Manager, Exempt Organizations
Technical

Enclosure: Publication 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*