



THE ALTERNATIVES TO VIOLENCE PROJECT, USA

[www.avpusa.org](http://www.avpusa.org)

106 Water St W

St. Paul, MN 55107-2033

(888) 278-7820 toll free

December 20, 2018

James L. Avera, Recording Secretary

AVP-North Bay Council

1647 Guerneville Rd

Santa Rosa, CA 95403-4109

Dear Jim,

**AVP-North Bay Council**

**EIN: 83-2766713**

This letter is to confirm that **AVP-North Bay Council**, Federal Tax ID Number: **83-2766713**, is a subsidiary organization under the IRS Group Exemption (Group Exemption Number: 4196) administered by AVP/USA, Inc. As of this date, **AVP-North Bay Council** is exempt from Federal income tax under section 501(c)(3) of the IRS code.

**AVP-North Bay Council** needs to make annual filings with the IRS using the appropriate Form 990 with filing deadlines based on the fiscal year **AVP-North Bay Council** uses. Additionally, **AVP-North Bay Council** needs to continue to meet the Group Exemption requirements and report annually (by February 28) to AVP/USA, Inc.

A letter from the IRS dated June 18, 2007 regarding AVP/USA, Inc. tax-exempt status is attached for reference. Note, however, please do not use the Federal Tax ID Number for AVP/USA, Inc. for any financial institution or when corresponding with donors to **AVP-North Bay Council**. Use only Federal Tax ID Number: 83-2766713.

I have also attached IRS Publication 4573 which answers questions concerning the IRS 501(c)(3) Group Exemption process. The left hand column of the last page is helpful information when corresponding with financial institutions and donors.

If you have any questions, please send an email to me at [501c3@avpusa.org](mailto:501c3@avpusa.org) or call me at (626) 644-9870.

Thank you.

In peace,

Gary A. Wolff, Group Exemption Coordinator  
AVP/USA, Inc.

Attachments

**Internal Revenue Service**

**Date:** June 18, 2007

ALTERNATIVES TO VIOLENCE PROJECT USA INC  
% JOANN PERRY TREASURER  
1050 SELBY AVE  
SAINT PAUL MN 55104-6534

**Department of the Treasury**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Person to Contact:**  
Mrs. E. Eckert ID 31-07436  
Customer Service Specialist  
**Toll Free Telephone Number:**  
877-829-5500  
**Federal Identification Number:**  
52-1838328  
**Group Exemption Number:**  
4196

Dear Sir or Madam:

This is in response to your request of June 18, 2007, regarding your organization's tax-exempt status.

In December 1995 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

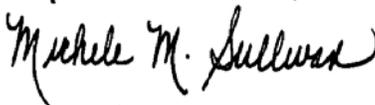
Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations 1

# Group Exemptions

## Tax Exempt and Government Entities Division

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### What is a group exemption letter?

The IRS sometimes recognizes a group of organizations as tax-exempt if they are affiliated with a central organization. This avoids the need for each of the organizations to apply for exemption individually. A group exemption letter has the same effect as an individual exemption letter except that it applies to more than one organization.

### What is the reason for group exemptions?

Group exemptions are an administrative convenience for both the IRS and organizations with many affiliated organizations. Subordinates in a group exemption do not have to file, and the IRS does not have to process, separate applications for exemption. Consequently, subordinates do not receive individual exemption letters.

### What types of organizations can qualify for group exemptions?

Exempt organizations that have or plan to have related organizations that are very similar to each other may apply for a group exemption.

### What are central and subordinate organizations?

Groups of organizations with group exemption letters have a “head” or main organization, referred to as a central organization. The central organization generally supervises or controls many chapters, called subordinate organizations. The subordinate organizations typically have similar structures, purposes, and activities.

**Example:** X is a national, fraternal organization exempt under Internal Revenue Code (“IRC”) section 501(c)(8). X has several state and hundreds of local chapters that have nearly identical articles of incorporation, by-laws, purposes, and activities. As the national organization, X is considered the central organization; the state and local chapters are subordinate organizations and are covered under X’s group exemption.

### What criteria must organizations meet to be included in a group exemption?

To qualify for a group exemption, the central organization and its subordinates must have a defined relationship. Subordinates must be:

- Affiliated with the central organization;
- Subject to the central organization’s general supervision or control; and
- Exempt under the same paragraph of IRC 501(c), though not necessarily the paragraph under which the central organization is exempt.

[Rev. Proc. 80-27, 1980-1 C.B. 677](#) sets forth additional criteria.

### Must the central organization be recognized by the IRS as tax-exempt before the organization can obtain a group exemption?

No. A central organization may submit its request for a group exemption at the same time it submits its exemption application on Form 1023 or Form 1024. Although churches are not required to apply for recognition of their own status in order to be tax-exempt, under the procedures for group rulings, a church

must request recognition of its own exempt status in order to be the central organization in a group ruling.

### **Are there any special rules for churches?**

With limited exceptions, churches are subject to the same general requirements relating to group rulings as other organizations. However, churches are not required to file annual updates notifying the IRS of changes in the composition of the group.

### **Where does a central organization apply for exemption and submit a request for a group exemption?**

A central organization sends its application for exemption, the request for a group exemption, and the required user fee, to:

Internal Revenue Service  
P.O. Box 192  
Covington, KY 41012-0192

Or, if using express mail or a delivery service, to:

Internal Revenue Service  
201 West Rivercenter Blvd.  
Attn: Extracting Stop 312  
Covington, KY 41011

### **What must a request for a group exemption contain?**

The central organization submits a letter to the IRS on behalf of itself and its subordinates. The letter includes:

- a. Information verifying the existence of the required relationship;
- b. A sample copy of a uniform governing instrument (such as a charter, trust indenture, articles of association, etc.) adopted by the subordinates;

- c. A detailed description of the purposes and activities of the subordinates including the sources of receipts and the nature of expenditures;
- d. An affirmation by a principal officer that, to the best of the officer's knowledge, the purposes and activities of the subordinates are as set forth in (b) and (c) above;
- e. A statement that each subordinate to be included in the group exemption letter has furnished written authorization to the central organization;
- f. A list of subordinates to be included in the group exemption letter to which the IRS has issued an outstanding ruling or determination letter relating to exemption;
- g. If the application for a group exemption letter involves IRC 501(c)(3), an affirmation to the effect that, to the best of the officer's knowledge and belief, no subordinate to be included in the group exemption letter is a private foundation as defined in IRC 509(a);
- h. For each subordinate that is a school claiming exemption under IRC 501(c)(3), the information required by [Rev. Proc. 75-50, 1975-2 C.B. 834](#) and [Rev. Rul. 71-447, 1971-2 C.B. 230](#); and
- i. A list of the names, mailing addresses (including zip code), actual addresses (if different), and employer identification numbers of subordinates to be included in the group exemption letter. A current directory of subordinates may be furnished in lieu of the list if it includes the required information and if the subordinates not to be included in the group exemption letter are identified.

The rules for applying for a group exemption are set forth in [Rev. Proc. 80-27, 1980-1 C.B. 677](#).

## **How does the group exemption process work?**

Upon receipt of an application Form 1023 or 1024 and a request for group exemption, the IRS first determines whether the central organization and the existing subordinates qualify for tax exemption. Once the IRS grants the exemption, the central organization is responsible for: (1) ensuring that its current subordinates continue to qualify to be exempt; (2) verifying that any new subordinates are exempt; and (3) updating the IRS on an annual basis of new subordinates, subordinates no longer to be included, and subordinates that have changed their names or addresses.

## **What is included in an annual update?**

Annual updates must contain the following information:

- a. Information about changes in purposes, character, or method of operation of subordinates included in the group exemption letter.
- b. Lists of :
  1. subordinates that have changed their names or addresses during the year;
  2. subordinates no longer to be included in the group exemption letter because they have ceased to exist, disaffiliated, or withdrawn their authorization to the central organization; and
  3. subordinates to be added to the group exemption letter because they are newly organized or affiliated or have newly authorized the central organization to include them.

Each list must show the names, mailing address (including zip codes), actual address if different, and employer identification numbers of the affected subordinates.

An annotated directory of subordinates will not be accepted for this purpose. If none of these changes occurred, the central organization must submit a statement to that effect.

- c. The same information about new subordinates that was required in the initial request. If a new subordinate does not differ in any material respects from the subordinates included in the original request, however, a statement to this effect may be submitted in lieu of detailed information.

## **Where does a central organization submit an annual update?**

Annual updates go to the Ogden Service Center, Mail Stop 6271, Ogden, UT 84404-4749. Six months before the update is due, the IRS sends the central organization a list of currently listed subordinates, sometimes called *List of Parent and Subsidiary Accounts*.

## **What are the filing requirements for organizations that hold group exemptions?**

A group exemption letter does not change the filing requirements for exempt organizations. The central organization and the subordinates must file Forms 990 (or 990-EZ), unless they meet a filing exception. If it is required to file an annual return, the central organization must file its own separate return but may also file a group return on behalf of some or all of its subordinates. If the central organization files on behalf of some of its subordinates, rather than all, it must attach a list of the subordinates included in the return.

## How do I verify that an organization is included as a subordinate in a group exemption ruling?

The central organization that holds a group exemption (rather than the IRS) determines which organizations are included as subordinates under its group exemption ruling. Therefore, you can verify that an organization is a subordinate under a group exemption ruling by consulting the official subordinate listing approved by the central organization or by contacting the central organization directly. You may use either method to verify that an organization is a subordinate under a group exemption ruling.

## How do donors verify that contributions are deductible under section 170 with respect to a subordinate organization in a section 501(c)(3) group exemption ruling?

Donors should consult IRS Publication 78, *Cumulative List of Organizations described in Section 170(c) of the Internal Revenue Code of 1986*, or obtain a copy of the group exemption letter from the central organization. The central organization's listing in Publication 78 will indicate that contributions to its subordinate organizations covered by the group exemption ruling are also deductible, even though most subordinate organizations are not separately listed in Publication 78 or on the EO Business Master File. Donors should then verify with the central organization, by either of the methods indicated above, whether the particular subordinate is included in the central organization's group ruling. The subordinate organization need not itself be listed in Publication 78 or on the EO Business Master File. Donors may rely upon central organization verification with respect to deductibility of contributions to subordinates covered in a section 501(c)(3) group exemption ruling.

## Where can an organization get additional information?

You can get more information about group exemptions and the group ruling process from the IRS Exempt Organizations Division:

**EO Web Site** [[www.irs.gov/eo](http://www.irs.gov/eo)]

[Publication 557](#), *Tax-Exempt Status for Your Organization*.

## EO Customer Account Services

You may direct questions about group exemptions to the IRS Tax Exempt and Government Entities Customer Account Services at (877) 829-5500 (toll-free number).

If you prefer to write, you may write us at:

Internal Revenue Service  
Exempt Organizations Determinations  
P.O. Box 2508  
Cincinnati, OH 45201



Department of the Treasury  
**Internal Revenue Service**

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[www.irs.gov](http://www.irs.gov)

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