

**Internal Revenue Service**

**Date:** February 1, 2005

THE ARC OF AURORA  
1342 S CHAMBERS RD  
AURORA CO 80017-4045

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

**Person to Contact:**

Mrs. Coghill 31-07426  
Customer Service Specialist

**Toll Free Telephone Number:**

8:30 a.m. to 5:30 p.m. ET  
877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

84-0678813

Dear Sir or Madam:

This letter is in response to our receiving your request to change the address of your organization to what is reflected in the heading above.

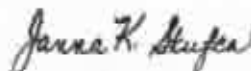
In October 1975 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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.

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,



Janna K. Skufca, Director, TE/GE  
Customer Account Services

District  
Director

300 E. 8th St., Austin, Texas 78701

Aurora Association for Retarded  
Citizens, Inc.  
P.O. Box 643  
Aurora, Colorado 80010

Person to Contact:  
Edison Thayer

Telephone Number:  
(512)397-5716

Refer Reply to:  
E:HX:1002:ET:fh

Date: November 4, 1975  
AUS:EO:75-1953

Accounting Period Ending: December 31

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501 (c)(3) of the Internal Revenue Code.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 43 of the Code. However, you are not automatically exempt from other Federal excise taxes.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your exempt status. Also, you must inform us of all changes in your name or address.

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt from Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

Aurora Association for Retarded  
Citizens, Inc.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Please keep this determination letter in your permanent records.

Sincerely,

*Robert M. McKeown*  
District Director