

Department of the Treasury

District Director  
Internal Revenue Service

Date:

In reply refer to:

MAY 17 1978

E:EO:7204:G.Wheitle

Telephone: 301-962-4774



▷ Kempsville Rescue Squad, Inc.  
5144 Princess Anne Road  
Virginia Beach, Virginia 23462

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)(1) & 170(b)(1)(A)(vi).

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 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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 if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

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

(Over)

Form L-178 (Rev. 8-73)

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.  
(See caveat below.)

Gerald G. Potney

This determination is based on evidence that your funds are dedicated to the purposes set out in section 501(c)(3) of the Code. To assure your continued exemption, you should maintain records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

Department of the Treasury  
Internal Revenue Service

MEMPHIS, TN 37501

In reply refer to: 49022340  
SEP. 04, 1986 LTR 139C  
52-1356226

00817

KEMPSVILLE FIRE & RESCUE SQUAD INC  
5145 RURITAN CT  
VIRGINIA BEACH VA 23462

Dear Sirs:

We are sorry, but we assigned you more than one employer identification number.

Your correct employer identification number is 52-1356226. Do not use the employer identification number 51-0205239 assigned to you previously; it is incorrect. We will transfer any payments or returns filed under this number to your account under your correct employer identification number.

If you have any questions, please write to us at the address shown on this letter. If you prefer, you may call the IRS telephone number listed in your local directory. An IRS employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

If you write to us, please provide your telephone number and the most convenient time for us to call in case we need more information. Attach this letter to any correspondence to help us identify your case. Keep the copy for your records.

Thank you for your cooperation.

Sincerely yours,

*C. B. Harmon*

C. B. Harmon  
Chief, Correspondence Section

Enclosure:  
Copy of this letter