



New York State Department of
TAXATION and FINANCE

Audit Division - Central Corporation Tax Section
W.A. Harriman Campus, Albany, New York 12227

November 13, 2000

Organization for Dogs In Need Inc
8397 State Highway 30
Delanson NY 12053

RE: EIN #14-1824323

Dear Applicant:

We have reviewed the completed Form CT-247 and related information recently submitted.

You are considered to be exempt from franchise tax effective May 31, 2000, the date of your federal exemption.

If you generate any kind of unrelated business income in New York State, you are required to file a CT-13 with this department.

You are required to notify this Bureau of any changes in your federal tax status. Thank you for your cooperation.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

Sincerely,

CHARMAINE VAN BUREN
Corporation Tax Audit
Telephone (518) 485-8141
Working Hours: 7:00-3:00

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

AUG 22 2000

ORGANIZATION FOR DOGS IN NEED INC
C/O ADAM B UNGER
8397 STATE HWY 30
DELANSON, NY 12053

Employer Identification Number:
14-1824323
DLN:
17053207035000
Contact Person: ELLIOT H CHO ID# 31372
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Foundation Status Classification:
509(a)(1)
Advance Ruling Period Begins:
May 31, 2000
Advance Ruling Period Ends:
December 31, 2004
Addendum Applies:
No

Dear Applicant:

Based on information you 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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make

Letter 1045 (DO/CG)