

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

DEPARTMENT OF THE TREASURY

Date: SEP 12 2014

FRIENDS OF LEBANON RECREATION PARKS
51 N PARK STREET PO BOX 369
LEBANON, NH 03766-0000

Employer Identification Number:
46-4856014
DLN:
26053639001384
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
February 3, 2014
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 5436

DEPARTMENT OF THE TREASURY
FRIENDS OF LEBANON RECREATION PARKS

INTERNAL REVENUE SERVICE
P.O. BOX 1000
WASHINGTON, DC 20543

Sincerely,

Tamara Ripperda

Director, Exempt Organizations

Application for Exempt Status
Form 1023 (2009) (SS-1)
OMB No. 1545-0047
Section 501(c)(3) Organizations
Application for Exempt Status
Form 1023 (2009) (SS-1)
OMB No. 1545-0047
Section 501(c)(3) Organizations

Dear Applicant:

We're pleased to tell you we determined you are exempt from federal income tax under Internal Revenue Code Section 501(c)(3). Donors can deduct contributions they make to you under Section 170. Your organization is eligible for deductibility payments, charges, transfers or gifts under Section 170(e). This letter will help resolve questions you may have regarding your exempt status.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determine whether an organization is the IRC Section listed at the top of this letter.

As we indicated at the top of this letter that your organization is a public charity, our records show you are required to file an annual information return with the IRS or electronically file (Form 990-E or 990-B). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that you should apply, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "501(c)(3)" in the search bar on the page. For more information, contact the IRS at 1-800-829-4829, which describes your responsibilities, regulations, and other requirements.