

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

DEPARTMENT OF THE TREASURY

Date: JAN 10 2017

HUMPHREY BROTHERS FOUNDATION
C/O CHRISTOPHER D HUMPHREY
6877 WYNNWOOD LANE
HOUSTON, TX 77008

Employer Identification Number:
81-0893090
DLN:
17053286311016
Contact Person:
REGINA M PARKER ID# 31274
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Form 990-PF Required:
Yes
Effective Date of Exemption:
December 22, 2015
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 private foundation within the meaning of Section 509(a).

We're approving your individual grant-making procedures under IRC Section 4945(g)(1). This means scholarships you grant according to your submitted procedures won't be taxable expenditures under Section 4945(d)(3). We determined awards made under these procedures are "scholarship or fellowship grants" within the meaning of Section 117(a) and are excludable from the recipient's gross income, subject to the limitations provided in Section 117(b) including to the extent that such grants are actually used for qualified tuition and related expenses within the meaning of Section 117(b)(2).

You agreed your employer-related grant program will meet the requirements of Revenue Procedure 76-47, including the 25 percent or 10 percent test applicable to a program that awards grants to children of employees of a particular employer or the 10 percent test applicable to a program that awards grants to employees of a particular employer.

You're required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, annually, whether or not you have income or activity during the year. If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.


Letter 1076

HUMPHREY BROTHERS FOUNDATION

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-PF" in the search bar to view Publication 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey I. Cooper". The signature is stylized with a large initial "J" and a long horizontal stroke at the end.

Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements