FILE NOW: FILING FEE AFTER MAY 1 IS \$155.00

CORPORATION 'ANNUAL REPORT 1995



FLORIDA DEPARTMENT OF STATE Sandra B. Mortham

Sandra B. Modham

Secretary of State
DIVISION OF CORPORATIONS

DOCUMENT # N93000001165 (0)

APPROVED AND FILED

95 APR 27 PH 10: 38

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

M.A.D. D.A.D.S. OF EUSTIS, INC.								TALLAHASSEE, FLORIDA				
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	•											
Principal Place of Business Mailing Address								DO NOT WRITE IN THIS SPACE				
1 ORANGE AVE P.O.BOX 831							3. Date Incorporated or Qualified 3a, Date of Last Report					
EUSTIS FL 32726 EUSTIS FL 32727							03/01/1993			7/13/1994	ω. .	
								4. FEI Number	<u> </u>	VI		plied For
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Pursuant t	to the provisions of Se	ctions 507.0502 an	d 607.1508, Florida Stat	futes. the r	abaye-n	amed o	orporation	n auhmita (his state	ment for the puri	oose of ch	 Ianoino ita reo 	istered office
or register	red agent, or both, in the	he State of Florida.	Such change was autho 607.0505, Florida Statut	rized by th	в согрс	iration's	a board of	f directors. I hereby	accept the appo	intment as	s registered ar	gent. I am
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14. I do hereby confly that the information supplied with this filing is voluntarily furnished and does not qualify for the exemption stated in Section 110.07(3)(k), Florida Statutes, Hurther certify that the information interests and this amount in properties and in the information and that my algorithm and the same legal effect as if made under only, that I am an officer or director of the corporation or the receiver or inside ampowered to execute the report as required by Chapter 817, Florida Statutes; and that my name appears in Block 13 if charged, or on an information with an address.

SIGNATURE:

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904-357-8833

INTERNAL REVENUE SERVICE DISTRICT DIRECTOR 401 N. PEACHTREE ST. NW ATLANTA, GA 30365

Dates

MAR 23 1995

M.A.D. D.A.D.S. OF EUSTIS, INC. POST OFFICE BOX 831 EUSTIS, FL 32727 Employer Identification Number:
59-3243863
Case Number:
585003003
Contact Person:
ROBERTA VAN METER
Contact Telephone Number:
(404) 331-0185
Accounting Period Ending:
December 31
Form 990 Required:
Yes
Addendum Applies:
Yes

__Dear Applicants

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

We have further determined that 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).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax 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.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

Concrs may deduct contributions to you as provided in section 170 of the

M.A.O. D.A.D.S. OF EUSTIS: INC.

Code. Requests, 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 Code sections 2005, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246; published in Cumulative Bullotin 1967-2; on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must (ile Form 990; Return of Organization Exempt From Income Tax. If Yes is indicated; you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail; please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable rause for the delay. However, the maximum penalty charged cannot exceed \$5:000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to fite 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. Exempt Organization Business Income Tax Return. 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.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed 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 will remain

M.A.D. U.A.D.S. OF EUSTIS: INC.

dedicated to the required purposes and that they will be used for those purposes by the recipient.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

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

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

helson a Brown

Notson A. Drooke District Director

Enclosure(s): Addendum M.A.D. D.A.D.S. OF EUSTIS, INC.

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.8. 454, for additional information.

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your denors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your denors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Charities Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your local IRS Office. Guidelines for deductible amounts are also set forth in Revenue Ruling 67-246, 1967-2 C.B. 104 and Revenue Procedure 90-12, 1990-1 C.B. 471 and Revenue Procedure 92-49, 1992-26 I.R.B. 18.

The value of time or personal services contributed to your organization by volunteers is not deductible by those volunteers as a charitable contribution for Federal income tax purposes. You bould advise your volunteers to this effect.