

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
PO BOX 2350 ROOM 5127
LOS ANGELES, CA 90053

DEPARTMENT OF THE TREASURY

TILE HERITAGE FOUNDATION

Date: **MAR 27 1992**

Employer Identification Number:
68-0135531

Contact Person:
CIOLEK, THERESE A.

TILE HERITAGE FOUNDATION
PO BOX 1850/2340 N FITCH MTN RD
HEALDSBURG, CA 95448

Contact Telephone Number:
(213) 894-6641

Our Letter Dated:
May 9, 1988

Addendum Applies:
Yes

Michael J. Quinn

__Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

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)(1) 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)(1) organization.

You are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. For guidance in determining whether your gross receipts are "normally" more than \$25,000, see the instructions for Form 990. 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 cause 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.

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

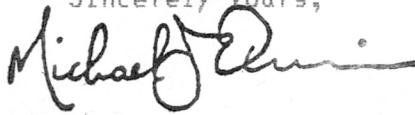
Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

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TILE HERITAGE FOUNDATION

Based on the information provided, we have recommended your foundation.
If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Michael J. Quinn". The signature is fluid and cursive, with a large initial "M" and a long, sweeping underline.

Michael J. Quinn
District Director

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TILE HERITAGE FOUNDATION

Based on the information provided, we have reclassified your foundation status to IRC 509(a)(1) and 170(b)(1)(A)(vi).

Dear Applicant:

This notifies you of the date in which you must file your return for the year in which you received the contribution. It also notifies you of the date in which you must file your return for the year in which you received the contribution.

Your return must be filed by the date in which you received the contribution. It also notifies you of the date in which you must file your return for the year in which you received the contribution.

Contributors and contributors may rely on the date in which you received the contribution. It also notifies you of the date in which you must file your return for the year in which you received the contribution.

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