

Internal Revenue Service  
District  
Director

Department of the Treasury  
300 N. Los Angeles Street, MS 7043  
Los Angeles, CA 90012

KONA ASSOCIATION FOR RETARDED CITIZENS  
P.O. BOX 127  
KEALAKEKUA, HI 96750-0127

Person to Contact:  
L BARRAGAN  
Telephone Number:  
(213) 894-2336

Refer Reply to:  
EO(1019)98  
Date:

OCTOBER 29, 1998

EIN: 99-0108896

Dear Taxpayer:

This letter is in response to your request for a copy of the determination letter for the above named organization.

Our records indicate this organization was recognized to be exempt from Federal Income Tax in DECEMBER 1966 as described in Internal Revenue Code Section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in Section 509(a) of the Code, because it is an organization described in Section 170(b)(1)(A)(vi).

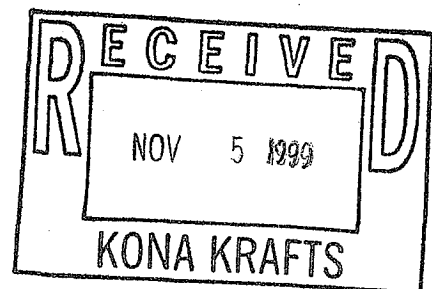
The exempt status for the determination letter issued in DECEMBER 1966 continues to be in effect.

If you need further assistance, please contact our office at the above address or telephone number.

Sincerely,



Disclosure Assistant





U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR  
P. O. BOX 2010  
HONOLULU, HAWAII 96808

HH-EO-67-40

JUL 12 1967

BE CAREFULLY INSTRUCTIONS  
Form L-170  
Code 414

Kona Association for Retarded Children  
P. O. Box 738  
Kealahou, Hawaii 96750

Gentlemen:

PURPOSE <b>Educational and Charitable</b>	
ADDRESSES REQUESTS & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE	
Honolulu, Hawaii	
FORM 990-A RE- QUIRED	ACCOUNTING PERIOD ENDING
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	June 30

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

*Evon S. Lloyd*  
Evon S. Lloyd  
District Director

You are cautioned that if you engage to a substantial degree in activities which are unrelated to your purposes, you will jeopardize your exempt status.

You are cautioned that upon dissolution your remaining assets must be distributed to an organization described in section 501(c)(3) of the Code and exempt from Federal income tax.

Our federal ID # is 99-0108896