

CINCINNATI OH 45999-0038

In reply refer to: 0248119434
Feb. 23, 2016 LTR 4168C 0
31-1802348 000000 00
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BODC: TE

THE PERMANENT FUND FOR VERMONT
CHILDREN INC
% VERMONT COMMUNITY FOUNDATION
3 COURT ST
MIDDLEBURY VT 05753-1405

090553

Employer ID Number: 31-1802348
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Feb. 11, 2016, regarding your tax-exempt status.

We issued you a determination letter in November 2001, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you re described in IRC Section 509(a)(3).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).