

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

DEPARTMENT OF THE TREASURY

Date: **FEB 28 2013**

NORTH CENTRAL CHAPTER OF PARALYZED
VETERANS OF AMERICA INC
209 N GARFIELD AVE
SIOUX FALLS, SD 57104-5601

Employer Identification Number:
46-0359947

DLN:

17053226309002

Contact Person:

JULIE CHEN

ID# 31261

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

September 30

Public Charity Status:

170(b)(1)(A)(vi))

Form 990 Required:

Yes

Effective Date of Exemption:

December 13, 1974

Contribution Deductibility:

Yes

Addendum Applies:

Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.


Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

NORTH CENTRAL CHAPTER OF PARALYZED

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink that reads "Holly O. Paz". The signature is written in a cursive style with a large, looped initial "H".

Holly O. Paz
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PC

NORTH CENTRAL CHAPTER OF PARALYZED

Our records show that you were previously tax-exempt as a subordinate under group exemption number 1317. Because you applied for and have been granted your own individual tax-exempt status, you no longer rely on your affiliation with a parent organization for recognition of your tax-exemption and will be listed individually in the Exempt Organizations Select Check (Pub. 78 data).

If, in the future, you choose to become a subordinate under a group ruling, you will lose your individual recognition of tax-exempt status and will no longer appear in the Exempt Organizations Select Check (Pub. 78 data). Moreover, if you become a subordinate under a group ruling and your parent organization loses its tax-exempt status, you also will lose your exempt status. To reestablish your individual tax-exemption after rejoining a group exemption, you will be required to reapply and pay the appropriate user fee.