



Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077552439
June 22, 2009 LTR 4168C 0
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BODC: TE

TIDEWATER YOUTH SERVICES FOUNDATION
% JEANNIE R MARTIN EXEC DIR
2404 AIRLINE BLVD
PORTSMOUTH VA 23701-2912

01099

Employer Identification Number: 54-1611793
Person to Contact: Gloria Robinson
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of May 18, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in April 1992, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, 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 sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Cindy Westcott
Manager, EO Determinations