

CINCINNATI OH 45999-0038

In reply refer to: 0248367584
June 20, 2017 LTR 4168C 0
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BODC: TE

CENTER FOR SIOUXLAND
CENTER FOR INFO DIRECTION ASSISTANC
715 DOUGLAS ST
SIOUX CITY IA 51101



035221

Employer ID Number: 42-1078435
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated June 09, 2017, regarding your tax-exempt status.

We issued you a determination letter in March 2007, 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 Sections 509(a)(1) and 170(b)(1)(A)(vi).

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).

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CENTER FOR SIOUXLAND
CENTER FOR INFO DIRECTION ASSISTANC
715 DOUGLAS ST
SIOUX CITY IA 51101

Sincerely yours,



Kim A. Billups, Operations Manager
Accounts Management Operations 1

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

DEPARTMENT OF THE TREASURY

Date:

MAR 09 2007

CENTER FOR SIOUXLAND
715 DOUGLAS ST
SIOUX CITY, IA 51101

Employer Identification Number:
42-1078435
DLM:
507066039
Contact Person:
GARY L BOTKINS ID# 31463
Contact Telephone Number:
(877) 829-5300
Accounting Period Ending:
December 31
Public Charity Status:
170(b) (3) (A) (vi)
Form 990 Required:
Yes
Effective Date of Exemption:
July 13, 2004
Contribution Deductibility:
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 Information for Exempt Organizations Under Section 501(c) (3) for some helpful information about your responsibilities as an exempt organization.

If you distribute funds to other organizations, your records must show whether they are exempt under section 501(c) (3). In cases where the recipient organization is not exempt under section 501(c) (3), you must have evidence the funds will be used for section 501(c) (3) purposes.

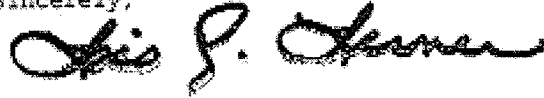
If you distribute funds to individuals, you should keep case histories showing the recipient's name and address; the purpose of the award; the manner of selection; and the relationship of the recipient to any of your officers, directors, trustees, members, or major contributors.

Letter 947 (DO/CG)

CENTER FOR SIOUXLAND

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

Sincerely,

A handwritten signature in cursive script, appearing to read "Lois G. Lerner".

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)