



Department of the Treasury  
Internal Revenue Service

Cincinnati Service Center  
CINCINNATI OH 45999-0038

In reply refer to: 0255648825  
Feb. 11, 2019 LTR 4170C 0  
56-1149607 000000 00  
00009882  
BODC: TE

SPECIAL OLYMPICS NORTH CAROLINA INC  
2200 GATEWAY CENTRE BLVD STE 201  
MORRISVILLE NC 27560

Person to contact: INTERNAL REVENUE SERVICE

Dear Taxpayer:

We're responding to your request of Feb. 04, 2019, about the tax-exempt status of SPECIAL OLYMPICS NORTH CAROLINA

We issued a determination letter in NOVEMBER 1972, granting this organization exemption from federal income tax under Internal Revenue Code Section 501(c)(03).

Our records show this organization is not a private foundation within the meaning of Internal Revenue Code (IRC) Section 509(a) because it's described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions to this organization as provided in Internal Revenue Code (IRC) Section 170. Bequests, legacies, devises, transfers, or gifts to the organization or for its use are deductible for federal estate and gift tax purposes if they meet the requirements of IRC Sections 2055, 2106, and 2522.

If an organization fails to file a required annual return or notice for three consecutive years, its tax-exempt status is revoked by operation of law. This is stated in IRC Section 6033(j)(1). The revocation is effective on the filing due date of the third annual return or notice. For more information about filing requirements, you can visit our website at [www.irs.gov/eo](http://www.irs.gov/eo).

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

Thank you for your cooperation.

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SPECIAL OLYMPICS NORTH CAROLINA INC  
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Sincerely yours,



Kim A. Billups, Operations Manager  
Accounts Management Operations 1