


ATLANTA GA 39901-0001

In reply refer to: 0752453551
May 13, 2014 LTR 4168C 0
57-0724845 000000 00
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RONALD MCDONALD HOUSE CHARITIES OF
CHARLESTON SOUTH CAROLINA INC
81 GADSDEN ST
CHARLESTON SC 29401-1118

023976

Employer Identification Number: 57-0724845
Person to Contact: MS. MARTIN
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your May 02, 2014, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in March 1982.

Our records also indicate that 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.

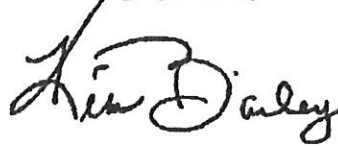
Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0752453551
May 13, 2014 LTR 4168C 0
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RONALD MCDONALD HOUSE CHARITIES OF
CHARLESTON SOUTH CAROLINA INC
81 GADSDEN ST
CHARLESTON SC 29401-1118

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

Sincerely yours,



Kim D. Bailey
Operations Manager, AM Operations 3

Internal Revenue Service
P.O. Box 2808
Cincinnati, OH 45201

Department of the Treasury

Date: **MAY 11 2007**

RONALD MCDONALD HOUSE CHARITIES OF
CHARLESTON SOUTH CAROLINA INC
81 GADSDEN ST
CHARLESTON SC 29401-1118

Person to Contact:
Sharon LeNard
ID #31-07756
Toll Free Telephone Number:
877-829-5500
Employer Identification Number:
57-0724845

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on Sept 30, 1997. We have updated our records to reflect the name change from Pediatric Family Center of Charleston South Carolina Inc to Ronald McDonald House Charities of Charleston South Carolina Inc.

Our records indicate that a determination letter was issued in March 1982 that recognized you as exempt from Federal income tax, and reflect 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 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,



Cindy Westcott
Manager, Exempt Organizations
Determinations

Internal Revenue Service
District Director

Department of the Treasury
P.O. Box 2508 - Room 4522
Cincinnati, Ohio 45201

Date:

DEC 01 1999

Ronald McDonald House Charities
of Charleston SC Inc.
81 Gadsden Street
Charleston SC 29401

Employer Identification
Number:
57-0724845
Person to Contact:
Mark Pearce
Contact Telephone Number:
513-684-2501
Refer Reply to:
EP/EO

Dear Sir or Madam:

Thank you for the information recently submitted regarding your change of name you merger. We have it part of your file.

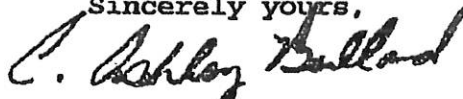
Under the terms of your correct Articles of Merger filed September 30, 1997 Ronald McDonald House Charities of Charleston Inc was merged into Pediatric Family Center of Charleston SC Inc. The name of the surviving corporation (Pediatric Family Center) was then changed to Ronald McDonald House Charities of Charleston SC Inc.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future changes in the character, purposes, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,



C. Ashley Bullard
District Director

Internal Revenue Service

Department of the Treasury
C-1130
Atlanta, GA 30301

District
Director

MAR 06 1989

Pediatric Family Center
of Charleston, South
Carolina, Inc.
81 Gadsden St.
Charleston, SC 29401-1118

EIN: 57-0724845
FFN: 580016875
Person to Contact:
Sheri Dieler
Telephone Number:
(404)331-0184

Dear Sir or Madam:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation within the meaning of the Code because you are an organization described in section 507(a)(1). Your exempt status under section 501(c) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status.

This supersedes our letter which presumed you to be a private foundation.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 507(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 507(a)(1) organization.

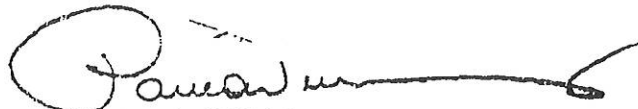
If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your foundation status, you should keep it in your permanent records.

Pediatric Family Center of Charleston, South Carolina, Inc.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Paul Williams", with a long horizontal flourish extending to the right.

Paul Williams
District Director

Internal Revenue Service

District Director

Department of the Treasury

Date: December 2, 1988

Our Letter Dated:

March 31, 1982

Advance Ruling Period Ends: Beginning: 08-

Ending: 09-30-86

Person to Contact:

Ann Russell

Contact Telephone Number:

404-331-0183

Pediatric Family Center of Charleston,
South Carolina, Inc.
81 Gadsden Street
Charleston, SC 29401-1118

Dear Madam or Sir:

Our letter of the above date stated that you would be treated as a publicly supported organization and not as a private foundation during your advance ruling period. This was based on our determination that you could reasonably be expected to be an organization described in Internal Revenue Code sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2).

We also stated that at the end of your advance ruling period you would have to establish that you were in fact an organization described in one of the above sections.

Our records indicate your advance ruling period ends on the date shown above. Therefore, to establish that you are an organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2), please send us the following information for each of the tax years in your advance ruling period:

1. Amount of gifts, grants, and contributions received.

2. Amount of membership fees received.

3. Amount of gross income from interest, dividends, rents, and royalties.

4. Amount of net income from unrelated business activities.

5. Amount of tax revenue levied for your benefit and either paid to you or spent on your behalf.

6. The value of services or facilities furnished to you by a governmental unit without charge. (Do not include the value of services or facilities generally furnished to the public without charge.)

7. Amount of other receipts. Please specify their nature. (Do not include gain (or loss) from the sale or exchange of capital assets or gross receipts from the sources described in item 10, below.)

8. The total amount of the above items for each year and the total for the advance ruling period.

(over, please)

9. A statement showing the name of and amount received from each person (individual, estate, trust, organization, or foundation) who contributed more than 2 percent of the aggregate total in item 8 for the advance ruling period. If such amounts were other than cash, please indicate the nature or type of receipt and the method of valuation.

10. Amount of gross receipts from admissions, sale of merchandise, performance of services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513.

Also furnish the following information if you want us to consider your status under section 509(a)(2):

11. The total amount of items 8 and 10 for each tax year.

12. A statement showing the name of, and amount received in each year from, each disqualified person (as defined in section 4946 of the Code) and each organization described in section 170(b)(1)(A)(vii) or (viii) of the Code from whom you received amounts included in items 1, 2, or 10, above.

13. With respect to the amounts included in item 10, above: the name of each bureau or agency of a governmental unit and each person from whom you received an amount in excess of the greater of \$5,000 or 1 percent of the total amount shown for each year in item 11, above, and the amount received from each. There is no need to repeat information shown for item 12, above.

The information requested in this letter is required to support your claim to be other than a private foundation. It is needed in addition to any required Form 990 or other annual return. Please send it to us within 90 days from the date of this letter. An envelope is enclosed for your convenience.

If we do not receive this information, we will presume you are a private foundation and you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code. In addition, if you do not provide the information by the time requested, it will be considered by the Internal Revenue Service that you have not taken all reasonable steps to secure the determination you requested. Under section 7428(b)(2) of the Code, not taking all reasonable steps, in a timely manner, to secure the determination may be considered as a failure to exhaust administrative remedies available to you within the Service, and may preclude the issuance of a declaratory judgment in the matter under judicial proceedings.

If you have any questions about this matter, please write to the person whose name is shown at the top of this letter, or you may call that person at the telephone number shown. If you write to us, please provide your telephone number and the most convenient time for us to call in case we need more information. Attach this letter to any correspondence to help us identify your case. Keep the copy for your records.

Thank you for your cooperation.

Sincerely yours,

Ann Russell
Exempt Organization Specialist

Enclosures:
Envelope
Copy of this letter
Form 2724

We are unable to locate a record of our making a final determination of your foundation classification at the end of the advance ruling period. If such a ruling has not been made, please submit the information requested herein for the advance ruling period specified.

Internal Revenue Service
District Director

Department of the Treasury

Date: **LG MAR 3 1 1982**

Employer Identification Number:

57-0724845

Accounting Period Ending:

September 30

Foundation Status Classification:

509(a)(2)

Advance Ruling Period Ends:

September 30, 1986

Person to Contact:

Elizabeth M. Wilson/jl

Contact Telephone Number:

(404) 221-4516

FTW: 580016875

▷ **Pediatric Family Center of Charleston,
South Carolina, Inc.
160 East Bay Street
Charleston, South Carolina 29401**

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section **509(a)(2)**.

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section **509(a)(2)** organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section **509(a)(2)** status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section **509(a)(2)** organization.

275 Peachtree Street, N.E., Atlanta, GA 30043

(over)

Letter 1045(DO) (6-77)

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should call us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,


District Director

Enclosures:
Form 990, Schedule A and Instructions

Letter 1045(DO) (6-77)