



Department of the Treasury
Internal Revenue Service

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

In reply refer to: 4077550279
Oct. 03, 2008 LTR 4180C 0
80-0104376 000000 00 000
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BODC: TE

NORTH ARKANSAS CENTRAL SOCIETY FOR
THE PREVENTION OF CRUELTY TO ANIMALS
184 HAMMOCK LN
YELLVILLE AR 72687-8267845



008135

Employer Identification Number: 80-0104376
Advance Ruling Period Ends: Dec. 31, 2008
Person to Contact: Sophia Brown
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Aug. 20, 2008, request for information regarding your tax-exempt status.

Our records indicate that a determination letter was issued in November 2004, 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 that you are classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code until the advance ruling period ending date shown above.

Within 90 days from the end of the advance ruling period, you must submit Form 8734, Support Schedule for Advance Ruling Period, to enable the IRS to determine whether you meet the applicable public charity support tests and make a final determination of your public charity status.

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.

Grantors and contributors 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 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your public charity status.