

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

DEPARTMENT OF THE TREASURY

Date:

MAR 08 2018

KENTUCKY PRESCRIBED FIRE COUNCIL
INC
114 WOODLAND AVENUE
LEXINGTON, KY 40502-0000

Employer Identification Number:
27-3360315
DLN:
26053445001918
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Form 990-PF Required:
Yes
Effective Date of Exemption:
February 12, 2018
Addendum Applies:
Yes

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a private foundation within the meaning of Section 509(a).

You're required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, annually, whether or not you have income or activity during the year. If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PF" in the search bar to view Publication 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 1076

KENTUCKY PRESCRIBED FIRE COUNCIL

Sincerely,

Stephen A. Martin

Director, Exempt Organizations
Rulings and Agreements

Enclosure:
Addendum

KENTUCKY PRESCRIBED FIRE COUNCIL

ADDENDUM

If you have been in existence for at least three years and you have not filed a Form 990 return or notice for three consecutive years, you may soon receive a letter (Notice CP120A) that we automatically revoked your exempt status, as required by law, for failure to file a return or notice for three consecutive years. This letter will serve to reinstate your exempt status, so you will not need to re-apply. However, you may need to file the appropriate delinquent Forms 990 for all years you have operated as a tax-exempt organization.

Based on the information submitted in your application, we're treating your Form 1023-EZ as an application for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as shown in the heading of this letter, is the submission date of your application.