

Internal Revenue Service

Date: November 21, 2005

OREGON STATE GRANGE PATRONS OF
HUSBANDRY
643 UNION ST NE
SALEM OR 97301

Department of the Treasury -
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Steve Brown 31-07422
Customer Service Specialist
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
93-0243395
Group Exemption Number:
0736

Dear Sir or Madam:

This is in response to your request of November 21, 2005 regarding a copy of your organization's group exemption letter.

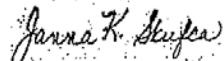
In November 1944 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(8) of the Internal Revenue Code.

Based on the information supplied, we also recognized the subordinates named on the list your organization submitted as exempt from Federal income tax under 501(c)(8) of the Code.

Contributions or gifts by individuals, to domestic fraternal societies, orders, or associations, operating under the lodge system, used exclusively for 501(c)(3) purposes are deductible under section 170(c)(4) of the Code. If solicitations are made for non-501(c)(3) purposes the solicitation must include a statement indicating that these payments are not deductible as charitable contributions for federal income tax purposes. A penalty of \$1,000 per day up to a maximum penalty of \$10,000 annually may be assessed.

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

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services

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U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

IN REPLY REFER TO
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MAY 13 1963

Oregon State Grange of Patrons
of Husbandry
1313 S. E. 12th Street
Portland 14, Oregon

Date of original group ruling

November 2, 1944

Gentlemen:

Based upon the information presented, it is held that the new subordinate units whose names appear on the lists you recently submitted are exempt from Federal income tax as organizations described in section 501(c)(6) of the Internal Revenue Code. This supplements our ruling identified above. Any questions concerning taxes levied under other subtitles of the Code should be submitted to the appropriate District Director.

Your new subordinate units are not required to file Federal income tax returns so long as they retain their exempt status. Furthermore, your subordinate units are not required to file the annual information return, Form 990.

We have noted our records of any change in names, addresses, purposes, character or method of operation of pre-existing subordinate units or those which ceased to exist of which you currently notified us.

Next year, please send us the following information, not later than 45 days after the close of your annual accounting period:

1. Lists showing the names and mailing addresses of your new subordinate units and the names and addresses of any units which have ceased to exist or have changed their names or addresses. The names should be arranged in alphabetical or numerical order. In lieu of the lists referred to above you may furnish us with a copy of your published directory. Please send us one copy of the list or directory for this office and one copy for each district in which your subordinate units are located.
2. A statement signed by one of your principal officers stating whether or not the information upon which your original group ruling was based is applicable in all respect to the new subordinate units.
3. A statement if, at the close of the year, there were no changes in your roster.
4. A statement of any changes in the character, purposes or method of operation of your organization or those of your subordinate units.
5. Duplicate copies of amendments to charters or bylaws of your organization or those of your subordinate units.

Contributions made to you and your exempt subordinate units by individuals are deductible by such donors but only if to be used exclusively for the charitable purposes specified in section 170(c)(4) of the Code.

The various District Directors concerned by the changes in your roster are being notified.

Very truly yours,

J. F. Worley
Chief, Exempt Organizations Branch

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