

Internal Revenue Service
P. O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: January 7, 2011

Person to Contact:

Ms. Benjamin

ID #0196814

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

20-5246982

End of 60-Month Period:

December 31, 2015

CITIZENS FOR PETS IN CONDOS INC
% MAIDA W GENSER
PO BOX 26071
TAARAC, FL 33320

Dear Sir or Madam:

We received your notification of intent to terminate your private foundation status under section 507(b)(1)(B) of the Internal Revenue Code during a 60 month period beginning January 1, 2011 and have updated our records accordingly.

The information submitted indicates that you intend to operate as an organization described in section(s) 509(a)(1) and 170(b)(1)(A)(vi) of the Code during the 60 month period.

Within 90 days after the end of your 60 month period, you must establish to the satisfaction of the Internal Revenue Service that you have qualified as an organization which meets the requirements of paragraph (1), (2) or (3) of section 509(a) of the Code for the 60 month period. If you do establish that fact, you will be so classified for all purposes beginning with the first day of the first taxable year of the 60 month period, and thereafter so long as you continue to meet the requirements of section 509(a)(1), (2) or (3). If, however, you do not meet these requirements for the 60 month period, you will be classified as a private foundation for the 60 month period and thereafter, except for those taxable years within the 60 month period in which you satisfy the requirements of section 509(a)(1), (2), or (3).

If you satisfy the requirements of section 507(b)(1)(B) of the Code at the end of your 60 month period, you will not be subject to the provisions of sections 509(a), (c), or (g) of the Code.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your 60 month period. If you submit the required information within the 90 days, grantors and contributors may continue to rely on the determination until the Service makes a final determination of your foundation status.

You are required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation, until you complete your 60-month termination and are classified as a section 509(a) organization. If the IRS determines that you have successfully completed your 60 month termination, you file Form 990 for the final year of the termination period. If you furnish information to the IRS establishing a successful termination but your return is due before the IRS has confirmed, then file Form 990 for the final year of the termination period; you will be allowed a reasonable time to file Form 990-PF if later determined necessary. Form 990-PF 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 \$20 a day, up to a maximum of \$10,000 or 5 percent of your gross receipts (whichever is less), for failure to file a return on time unless there is reasonable

cause for the delay (if gross receipts for the tax year exceed \$1,000,000, the penalties are higher—see section 6652(c)(1)).

If you do not pay the tax imposed by section 4940 of the Code for any taxable year or years during the 60 month period, and it is subsequently determined that such tax is due for such year or years, you will be liable for interest and penalties in accordance with section 6601 of the Code.

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 questions, please contact us at the telephone number in the heading of this letter.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert Choi". The signature is stylized with a large, sweeping initial "R" and a distinct "C" at the end.

Robert Choi
Director, Exempt Organizations
Rulings and Agreements