

**Internal Revenue Service**

**Department of the Treasury**

**P.O. Box 2508  
Cincinnati, OH 45201**

**Date:** June 7, 2001

**Person to Contact:**

**Ms. Smith #31-07262  
Customer Service Representative**

**American Youth Hostels, Inc.  
733 15<sup>th</sup> St NW Ste 840  
Washington, DC 20005-2112**

**Toll Free Telephone Number:**

**8:00 A.M. to 9:30 P.M. EST  
877-829-5500**

**Fax Number:**

**513-263-3756**

**Federal Identification Number:**

**13-5639689**

**Dear Sir or Madam:**

This is in response to your request for affirmation of your organization's exempt status.

In December 1979 we issued a determination letter that recognized your organization as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the Code. Additionally, we have classified the subordinates your organization operates, supervises, or controls, and which are covered by written notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a)(2) of the Code.

Donors may deduct contributions to your organization's subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to the subordinates or for their 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.

Your organization and its subordinates are required to file Form 990, Return of Organization Exempt from Income Tax, only if the gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

Your organization and its subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. If subject to this tax, the organization must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

American Youth Hostels, Inc.  
13-56396-89

Unless specifically excepted, your organization and its subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each of its employees during a calendar year. Your organization and its subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your organization's annual accounting period, please send the following items to the Internal Revenue Service Center at the address shown below:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your organization's subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP Codes), actual addresses if different, and employer identification numbers of subordinates that:
  - a. Changed names or addresses;
  - b. Were deleted from the roster; or
  - c. Were added to the roster.
3. For subordinates to be added, attach:
  - a. A statement that the information on which your organization's present group exemption letter is based applies to the new subordinates;
  - b. A statement that each has given your organization written authorization to add its name to the roster;
  - c. A list of those to which the Service previously issued exemption rulings or determination letters;
  - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
  - e. The street address of subordinates where the mailing address is a P.O. Box; and

American Youth Hostels, Inc.  
13-5639589

- f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587 for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

- 4 If applicable, a statement that your organization's group exemption roster did not change since the previous report.

The above information should be sent to the following address:

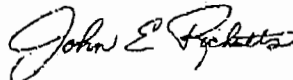
Internal Revenue Service Center  
Attn: Entity Control Unit  
Ogden, UT 84409

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Your organization's Group Exemption Number is 3153.

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

Sincerely,



John E. Ricketts, Director, TE/GE  
Customer Account Services



**American Youth Hostels**

733 15th Street, N.W. Suite 840, Washington, DC 20005  
(202) 783-6161 Fax: (202) 783-6171 www.hiayh.org

March 4, 2002

Internal Revenue Service  
Ogden Service Center  
Ogden, UT 84201-0027

RE: Group exemption  
Group Exemption: 3153  
Group ID Number: 51-0256491  
Parent ID Number: 13-5639689

Dear Sir or Madam:

The enclosed information is to comply with revenue procedure 80.27 section 6 "Information required to maintain a group exemption letter".

1. No subordinates of American Youth Hostels, Inc. have had any changes regarding the purpose, character or method of operations.
2. Attached is an updated list of American Youth Hostels, Inc. subordinates included in the group exemption.

Very truly yours,

Annette Hinkle  
Director of Finance

Metropolitan Chicago Council  
2232 W. Roscoe Street  
Chicago, IL 60618  
36-2334629

Minnesota Council  
125 SE Main Street, Suite 235  
Minneapolis, MN 55414  
41-6028197

Northeast Ohio Council  
6093 Stanford Road  
Peninsula, OH 44264  
52-1528494

Oregon Council  
3941 Hawthorne Boulevard, SE  
Portland, OR 97214  
93-0853537

Potomac Area Council  
1108 K Street, NW  
Washington, DC 20005  
52-0846537

San Diego Council  
655 4<sup>th</sup> Avenue, Suite 46  
San Diego, CA 92101  
95-2900594

Toledo Area Council  
P.O. Box 352736  
Toledo, OH 43635  
51-0252690

Wisconsin Council  
5900 N. Port Washington Road  
Milwaukee, WI 53217  
39-6078667

Michigan Council  
3024 Coolidge  
Berkley, MI 48072  
38-1366934

Niagara Frontier Council  
P.O. Box 1110, Ellicott Station  
Buffalo, NY 14205  
52-1679814

Pittsburgh Council  
830 E. Warrington Avenue  
Pittsburgh, PA 15210  
25-1294652

Rocky Mountain Council  
P.O. Box 2370  
Boulder, CO 80306  
74-2147266

Southwest Texas Council  
2200 South Lakeshore Drive  
Austin, TX 78741  
74-2437771

Washington State Council  
419 Queen Anne Ave. North Suite 102  
Seattle, WA 98109  
23-7306786

Yankee Council  
P.O. Box 87  
Windsor, CT 06095  
06-0796667

