

7/2/2015

ATLANTA GA 39901-0001

In reply refer to: 0752453551
Sep. 02, 2015 LTR 4168C 0
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BODC: TE

INTERNATIONAL ASSOCIATION FOR NEAR
DEATH STUDIES INC
2741 CAMPUS WALK AVE BLDG 500
DURHAM NC 27705-8878



031381

Employer Identification Number: 06-1050150
Person to Contact: TAX EXEMPT GOVERNMENT ENTITIES
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Aug. 24, 2015, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in August 2014.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

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.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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

Sincerely yours,



Teri M. Johnson
Operations Manager, AM Ops. 3