

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

DEPARTMENT OF THE TREASURY

Date: **JUL 31 2007**

TEXAS MASTER GARDENER ASSOCIATION
INC
C/O DOUG WELCH
2134 MAIL STOP A&M UNIVERSITY
COLLEGE STATION, TX 77843-2134

Employer Identification Number:
74-2652354
DLN:
407110023
Contact Person:
JOY M HLAVATY ID# 31495
Contact Telephone Number:
(877) 829-5500

Addendum Applies:
Yes

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3).

Our records show that you were recognized as exempt from federal income tax under section 501(c)(3) of the Code. Your exemption letter remains in effect.

Based on information you supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations that you operate, supervise, or control, and that are covered by your 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 subordinates as provided in section 170 of the Code. Requests, legacies, devises, transfers, or gifts to your subordinates or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Your subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of their annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. If you are required to file Form 990 for your own activities, you must file a separate return and may not be included on any group return that you file for your subordinates. The law imposes a penalty of \$20 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000

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in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so your subordinates should make sure their returns are complete before filing them. Please advise your subordinates that, if they receive a Form 990 package in the mail, they should file the return even if their gross receipts do not exceed the \$25,000 minimum. If not required to file, a subordinate should simply attach the label provided, check the box in the heading to indicate that its annual gross receipts are normally \$25,000 or less and sign the return. This will allow us to update our records to show that the subordinate is not required to file and to delete that subordinate from the list of organizations that will receive Form 990 packages in future years.

Your subordinates are required to make their annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You and your subordinates are also required to make available for public inspection your group exemption application, any supporting documents and this exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

Your 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. Each organization subject to this tax must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

As of January 1, 1984, each of your subordinates is liable for social security taxes under the Federal Insurance Contributions Act on remuneration of \$100 or more they pay to each of their employees during a calendar year. Your 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 annual accounting period, please send the items listed below 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 subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP codes), actual addresses if different, and employer identification numbers of subordinates that, since your previous report:
 - a. Changed names or address;

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- b. Were deleted from your roster; or
 - c. Were added to your roster.
3. For subordinates to be added, attach:
- a. A statement that the information on which your present group exemption letter is based applies to the new subordinates;
 - b. A statement that each has given you 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 each subordinate whose mailing address is a P.O. Box; and
 - 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 B, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
4. If applicable, a statement that your group exemption roster did not change since your previous report.

Please mail the information requested in this letter to the following address:

Internal Revenue Service
Ogden UT 84201

Your Group Exemption Number is 5415. Your subordinates are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return, that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

If the heading of this letter indicates that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about the exempt status and foundation status of your subordinates, you should keep it for your records.

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If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

September 25, 2007

Texas Master Gardener Association
Horticulture/Forestry Sciences Bldg.
Mail Stop 2134, Texas A&M University
College Station, TX 77843-2134

Internal Revenue Service Center
Ogden, UT 84201

Re: Texas Master Gardener Association – EIN Number 74-2652354
Group Exemption Number – 5415

Dear Sir or Madam:

This letter is written to provide information for new subordinates or change existing subordinates for Group Exemption Number 5415 under section 501 (c) (3) of the Internal Revenue Code. One of the subordinates has dropped out of the group exemption and we have added several of the original applicants that provided needed documentation to be included in the group exemption. We have two new subordinates that have asked to be included. The information you requested to change the group exemption list is included on the attachments to this letter. If there are any questions, please contact me at 512-869-8016.



Wayne Rhoden

Past President – Texas Master Gardener Association

Changes to Group Exemption List 5415

All of the subordinates on our original group exemption letter have not changed with the exceptions below. The purposes, character, or method of operation of our organization have not changed.

Remove: Harris County – EIN 76-0406469

3033 Bear Creek Drive

Houston, TX 77084

The following counties were part of the original 2005 request for group exemption but needed changes to by-laws and have provided the information needed to be included in this list. The information on which our present exemption letter is based applies to these new subordinates. Each of them has given written authorization to add their name to the list. None of these subordinates are a private foundation and none of them are schools.

Aransas/San Patricio Counties - EIN 74-2863061

301 North Live Oak

Rockport, TX 78382

Austin County (Bluebonnet Master Gardener Association) - EIN 76-0686016

1 East Main Street Courthouse

Bellville, TX 77418-1521

Cameron County - EIN 74-3025535

650 East Highway 77

San Benito, TX 78575

Comal County – EIN 14-1914327

325 Resource Drive

New Braunfels, TX 78132

Hidalgo County – EIN 04-3669842

410 North 13th Avenue

Edinburg, TX 78541

Lubbock County – EIN 75-2548484

916 Main, Suite 201

Lubbock, TX 79401

Orange County – EIN 34-2026933

P. O. Box 367

106 South Border Street

Orange, TX 77631-0367

Taylor County (Big Country Master Gardeners) – EIN 37-1495247

1982 Lytle Way

Abilene, TX 79602

Wilbarger/Hardeman Counties (Rolling Plains Master Gardeners) – EIN 75-2804743

1801 CR 85 South

Chillecothe, TX 79225

The following Counties have requested that they be added to the group exemption. They have provided all of the information required to be added to this list and the information on which our present group exemption letter is based applies to these new subordinates. Each of them has given written permission to add their name to the list. None of them are private foundations or schools.

Henderson County – EIN 75-2924157

101 E Tyler Street

Athens, TX 75751

Lamar County – EIN 75-2709939

4315 Bonham Street, Suite A

Paris, TX 75460

Wayne Rhoden

Past President – Texas Master Gardener Association