

OGDEN UT 84201-0038

In reply refer to: 0441758652
Sep. 23, 2010 LTR 4168C EO
23-7202594 000000 00

00028565
BODC: TE

MEALS ON WHEELS AND MORE INC
3227 E 5TH ST
AUSTIN TX 78702-4907



013256

Employer Identification Number: 23-7202594
Person to Contact: K. Wardleigh
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Sep. 14, 2010, 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 June 1974.

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(s) 509(a)(1) and 170(b)(1)(A)(vi).

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.

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

Sincerely yours,



Rita A. Leete
Accounts Management II

RECEIVED NOV 03 2001



Department of the Treasury
Internal Revenue Service

AUSTIN, TX 73301

In reply refer to: 1816805824
Nov. 01, 2001 LTR 252C
23-7202594 000000 00

01759

MEALS ON WHEELS AND MORE INC
2222 ROSEWOOD AVE
AUSTIN TX 78702

Taxpayer Identification Number: 23-7202594

Dear Taxpayer:

Thank you for the inquiry dated Sep. 14, 2001.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you have any questions, please call us toll free at 1-800-829-1040. If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Thank you for your cooperation.

Sincerely yours,

Douglass R. Sefcik
Chief, Post Processing Division

Department of the Treasury
Internal Revenue Service

AUSTIN, TX 73301

In reply refer to: 1816800834
Apr. 05, 1990 LTR 252C
23-7202594 9009 67 000
01925

UNITED AUSTIN FOR THE ELDERLY INC
PO BOX 6248
AUSTIN TX 78762-6248

RECEIVED APR 11 1990

Taxpayer Identification Number: 23-7202594

Dear Taxpayer:

Thank you for the inquiry dated Aug. 08, 1990.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

The name change has not effected your exempt status. Your exemption is still under IRS CODE SECTION 501(C)(3).

If you have any questions about this letter, please write us at the address shown on this letter. If you prefer, you may call the IRS telephone number listed in your local directory. An employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

When you write, please include your telephone number, the hours you can be reached, and this letter. You may also want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,



Gary Robinson
Chief, Processing Division

Enclosure(s):
Copy of this letter

Telephone Number: (512) 397-5291

Internal Revenue Service

June 4, 1974
AUS:EO: 74-1114

A:FA:EO:LEB:aj

United Action For The Elderly,
Incorporated
P. O. Box 6235
Austin, Texas 78762

Accounting Period Ending: December 31

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

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 under sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your exempt status. Also, you must inform us of all changes in your name or address.

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt from Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

United Action For The Elderly,
Incorporated

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

This is a determination letter effective October 17, 1973. Contributions made to you prior to this date are not deductible by donors under sections 170, 2055, 2106, or 2522 of the Code pursuant to section 508(d)(2)(B) of the Code.

Sincerely,

Richard J. Stakem, Jr.

District Director