

**Internal Revenue Service**

Date: January 29, 2007

MEALS ON WHEELS AND MORE INC  
3227 E 5<sup>TH</sup> ST  
AUSTIN TX 78702-4907Department of the Treasury  
P. O. Box 2508  
Cincinnati, OH 45201**Person to Contact:**Sheila Schrom 31-02836  
Customer Service Representative**Toll Free Telephone Number:**

877-829-5500

**Federal Identification Number:**

23-7202594

Dear Sir or Madam:

This is in response to your request of January 29, 2007, regarding your organization's tax-exempt status.

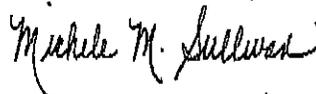
In June 1974 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,

Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations 1

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 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.

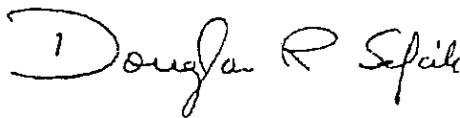
If you have any questions, please call us toll free at 1-800-829-1040. If you prefer, you may write to us at the address shown at the top of the first page of this letter.

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

AUSTIN, TX 73301

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

RECEIVED APR 11 1990

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

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

or reply refer to

A:FA:EO:LEB:aj

AUS:EO: 74-1114

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