

Internal Revenue Service
Director, Exempt Organizations

Department of the Treasury
P.O. Box 2508
Cincinnati, OH 45201

Date: MAY 18 1991

George Snow Scholarship Fund, Inc.
998 S Federal Hwy Ste 203
Boca Raton, FL 33432

Employer Identification Number:
59-2162597
Contact Person - ID Number:
Mr. Ryan B. Hirsch #31-07246
Contact Telephone Number:
(877) 829-5500 Toll-Free
Accounting Period Ending:
December 31
Form 990 Required:
Yes

Dear Sir or Madam:

Based on information which you have submitted, we have determined that you have terminated your private foundation status under the provisions of section 507(b)(1)(B) of the Internal Revenue Code of 1986 and that, as of January 1, 1996, you are an organization of the type described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name and/or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contribution Act (social security taxes) on remuneration of \$100 or more which you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation within the meaning of section 509(a) of the Code, you are not subject to the excise tax under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.