

Internal Revenue Service
District Director

Department of the Treasury

Date: MAY 01 1990

Employer Identification Number:
38-6087967

Case Number:
NA

Person to Contact:
M. Bagley

Contact Telephone Number:
(313) 226-7330

Accounting Period Ending:
December 31

Form 990 Required: Yes No

Caveat Applies:
No

► Ann Arbor Area Foundation
121 W. Washington, Suite 400
Ann Arbor, MI. 48104

Dear Applicant:

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 that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(1), 170(b)(1)(A)(vi).

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 or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more 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, 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. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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 Code sections 2055, 2106, and 2522.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed 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, when a return is filed late, unless there is reasonable cause for the delay.

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, Exempt Organization Business Income Tax Return. 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.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If the heading of this letter indicates that a caveat applies, the caveat below is an integral part of the letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

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

This supersedes our letter dated March 4, 1965.


Sincerely yours,

District Director

Name Change. Considerable discussion was held concerning a name change to "Greater Ann Arbor Community Foundation" or "Ann Arbor Area Community Foundation". In order for the Foundation to be eligible for the tax credit it is imperative that it qualifies as a "community" foundation and hence the inclusion of the word community was deemed an important addition at this time. It was also cited that there is a move all across the country to further clearly identify community foundations with the inclusion of the word community in the name. All new foundations functioning as community foundations are including it as part of their name. It was also seen as an appropriate time in view of the up-coming initiative. Right now there are no other Foundations in the area with the name community but one could file for the name.

There was also opinion expressed in opposition to a change since the Foundation has been only known as the Ann Arbor Area Foundation for its 25 year history and was now becoming more visible - it may be confusing to the public. Concern was also expressed for the expense involved with supplies and a logo change.

ACTION: It was moved, seconded, and passed with the opposition of Stephen Dobson to change the Foundation's name to "Ann Arbor Area Community Foundation".

ACTION: It was moved, seconded, and unanimously passed to file an assumed name certificate with the State of Michigan stating a name change to "Ann Arbor Area Community Foundation".

C. Borgsdorf will draw up the necessary papers to complete the above action.

The meeting was adjourned at 6:30pm.

MICHIGAN DEPARTMENT OF COMMERCE — CORPORATION AND SECURITIES BUREAU	
(FOR BUREAU USE ONLY) <div style="text-align: center; font-size: 2em; font-weight: bold;">FILED</div> <div style="text-align: center; margin-top: 10px;">APR 26 1990</div> <div style="text-align: center; margin-top: 10px;"> Administrator MICHIGAN DEPT OF COMMERCE Corporation & Securities Bureau </div>	Date Received <div style="text-align: center; font-size: 1.2em;">APR 24 1990</div>

CERTIFICATE OF AMENDMENT TO THE ARTICLES OF INCORPORATION

For use by Domestic Corporations

(Please read information and instructions on last page)

Pursuant to the provisions of Act 284, Public Acts of 1972 (profit corporations), or Act 162, Public Acts of 1982 (nonprofit corporations), the undersigned corporation executes the following Certificate:

1.	The present name of the corporation is: <u>THE ANN Arbor Area Foundation</u>										
2.	The corporation identification number (CID) assigned by the Bureau is: <table border="1" style="display: inline-table; text-align: center; width: 150px;"> <tr> <td style="width: 20px;">8</td> <td style="width: 20px;">1</td> <td style="width: 20px;">4</td> <td style="width: 20px;">-</td> <td style="width: 20px;">1</td> <td style="width: 20px;">1</td> <td style="width: 20px;">1</td> </tr> </table>	8	1	4	-	1	1	1			
8	1	4	-	1	1	1					
3.	The location of its registered office is:										
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-bottom: 1px solid black; text-align: center;">121 W. Washington Suite 400</td> <td style="width: 20%; border-bottom: 1px solid black; text-align: center;">Ann Arbor</td> <td style="width: 10%; border-bottom: 1px solid black; text-align: center;">,</td> <td style="width: 10%; border-bottom: 1px solid black; text-align: center;">Michigan</td> <td style="width: 10%; border-bottom: 1px solid black; text-align: center;">48104</td> </tr> <tr> <td style="font-size: 0.8em;">(Street Address)</td> <td style="font-size: 0.8em;">(City)</td> <td></td> <td></td> <td style="font-size: 0.8em;">(ZIP Code)</td> </tr> </table>	121 W. Washington Suite 400	Ann Arbor	,	Michigan	48104	(Street Address)	(City)			(ZIP Code)
121 W. Washington Suite 400	Ann Arbor	,	Michigan	48104							
(Street Address)	(City)			(ZIP Code)							

4. Article I of the Articles of Incorporation is hereby amended to read as follows:

The name of the corporation is THE ANN ARBOR AREA COMMUNITY FOUNDATION.

B