



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0752853546  
Mar. 11, 2014 LTR 4168C 0  
34-1315202 000000 00

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BODC: TE

SERVICES FOR INDEPENDENT LIVING  
26250 EULCID AVENUE STE 801  
EUCLID OH 44132



024651

Employer Identification Number: 34-1315202  
Person to Contact: M KEENE  
Toll Free Telephone Number: 1-877-829-5500

Dear SERVICES FOR INDEPENDENT LIVIN:

This is in response to your Feb. 28, 2014, 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 JANUARY 1980.

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. Requests, 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](http://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. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.