

RECEIVED JUL 11 2007

Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury

RECEIVED JUL 12 2007

Date: JUL 05 2007

Person to Contact:

Roger Meyer  
ID # 31-07707

Toll Free Telephone Number:  
877-829-5500

Employer Identification Number:  
43-1401328

JACKSON COUNTY CASA  
% CASA  
625 E 26<sup>TH</sup> ST  
KANSAS CITY, MO 64108-2719

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on March 2, 2004. We have updated our records to reflect the name change from CASA Project of Jackson County to Jackson County CASA.

Our records indicate that a determination letter was issued in September 1986 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 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.

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

Sincerely,



Cindy Westcott  
Manager, Exempt Organizations  
Determinations

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Friends of CASA  
543 East 101st Terrace  
Kansas City, Missouri 64113

Person to Contact: Mr. Hardesty  
[(202) 566-6539]

Telephone Number:

Refer Reply to:

E:EO:R:2-6

Date:

**AUG 21 1991**

Employer Identification Number: 43-1401328  
Key District: Chicago

Dear Sir or Madam:

This is in reply to your letter dated April 22, 1991, in which you request a ruling concerning your continued qualification as a section 501(c)(3) organization following a proposed change of your principal purpose from a support organization for a court appointed special advocate project (hereinafter the "Project") to an organization operating and raising funds on the Project's behalf.

You were formed as a support organization for the purpose of raising funds for the Project which was operated by the National Council for Jewish Women (hereinafter "NCJW"), a former 501(c)(3) organization. The purpose of the Project is to appoint advocates to represent the interest of abused or neglected children before juvenile courts. NCJW does not want to operate the Project any longer and requests you to assume the operations. NCJW proposes to transfer, free of charge, the assets of the Project to you. You have agreed to operate the Project and will change your principal purpose to an organization operating and raising funds on its behalf.

Section 501(c)(3) of the Internal Revenue Code provides for the exemption from federal income tax of organizations organized and operated exclusively for religious, charitable, scientific, or educational purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

Section 1.501(c)(3)-1(d)(2) of the Income Tax Regulations provides that the term "charitable" is used in section 501(c)(3) of the Code in its generally accepted legal sense, and includes the lessening of the burdens of government.

Rev. Rul. 85-2, 1985-1 C.B. 178, holds that an organization that provided legal assistance and training to guardians ad litem qualified for exemption under section 501(c)(3) of the Code. This revenue ruling used a two-prong test to determine whether an

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Friends of CASA

organization's activities lessened the burden of government. The first prong required an organization's activities to be activities that a governmental unit considered to be its burden. The second prong required that such activities actually lessened governmental burden. In Rev. Rul. 85-2, supra, an organization provided legal assistance and training to volunteers who served as guardians ad litem. The organization's training of lay volunteers was an integral part of the government's program to provide guardians ad litem in juvenile court proceedings. The juvenile court appointed volunteers and arranged with the organization for their training. The juvenile court supported the organization through grants and utilized the volunteers trained by the organization. Consequently, the Service concluded that the government considered the organization's activities to be its burden. The Service also concluded that without the organization's activities, the government would have to undertake that effort itself. Therefore, the Service held that the organization lessened the governmental burden.

In your case, Missouri law requires a guardian ad litem to be appointed in cases involving abused or neglected children. Moreover, it permits volunteers to be guardians ad litem. But the Missouri statute requires that such guardian be trained. The Project trains volunteers as guardians ad litem to advocate the rights of children before juvenile courts. You propose to continue the guardians ad litem program once you assume operation of the Project. Since Missouri law mandates that guardians ad litem be appointed and trained, your activities are considered to be the state's burden. Therefore, by conducting your activities in the manner described above, you have satisfied the two-prong test outlined in Rev. Rul. 85-2, supra.

Based on the information furnished and assuming that you will continue to operate as described above, we rule that the proposed transfer of the Project activities and assets to you and the substitution of the operations of the Project as the principal purpose of your organization will not jeopardize your exemption under section 501(c)(3) of the Code.

We are informing your key District Director of this ruling. Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

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Friends of CASA

If you have any questions about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter. For other matters, including questions concerning reporting requirements, please contact your key District Director.

Sincerely,

(signed) Jeanne S. Gessay

Jeanne S. Gessay  
Chief, Exempt Organizations  
Rulings Branch 2