



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0752251763
July 02, 2018 LTR 4168C 0
54-6114848 000000 00

00034213

BODC: TE

OCEAN PARK VOLUNTEER FIRE AND
RESCUE UNIT INC
PO BOX 5545
VIRGINIA BCH VA 23471-0545



021536

Employer ID number: 54-6114848
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated June 21, 2018, about your tax-exempt status.

We issued you a determination letter in September 1985, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

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local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Thank you for your cooperation.

Sincerely yours,



Teri M. Johnson
Operations Manager, AM Ops. 3

We also show you...
Donor also don't contribute...
Annual information return...
the end of your annual accounting period.

Form 990, Return of Organization Exempt From Income Tax

Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt
Organizations Not Required to File Form 990 or Form 990-EZ
Form 990-PF, Return of Private Foundation or Section 4947(a)(1)
Trust Treated as Private Foundation
According to IRC Section 6058(b), if you don't file a required annual
information return or notice for 3 consecutive years, we'll revoke
your tax-exempt status on the date of the 3rd required return or
notice.
You can get 192 forms or publications you need from our website at
www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-2675).
If you have questions, call 877-829-5888 between 8 a.m. and 5 p.m.