



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
2121 Eighth Avenue, North
Birmingham, Alabama 35203

JUL 16 1968

IN REPLY REFER TO
Form L-178
BIR:EO:68-93
434:RCD

Family Guidance Center
615 South McDonough Street
Montgomery, Alabama 36104

PURPOSE Charitable	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE	
Birmingham, Alabama 35203	
FORM 990-A RE- QUIRED	ACCOUNTING PERIOD ENDING
<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	September 30

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

W. T. Coppinger
W. T. Coppinger
District Director

Internal Revenue Service

Date: June 2, 2006

FAMILY GUIDANCE CENTER
2358 FAIRLANE DR
MONTGOMERY AL 36116

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

Person to Contact:
Ms Jackson 31-07417
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
63-0400591

Dear Sir or Madam:

This letter is in response to our receiving your request to change the address of your organization to what is reflected in the heading above and on our records.

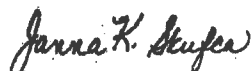
In July 1968 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services