



District Director  
Internal Revenue Service

Date: JAN 13 1971 In reply refer to:  
Au:FA:1150:MK

▷ Northwestern Workshop, Inc.  
12 North Cork Street  
Winchester, Virginia 22601

Purpose: Educational and Charitable

Address Inquiries to the District Director of Internal Revenue: Baltimore, Maryland  
File Returns With: Mid-Atlantic Service Center  
Accounting Period Ending: May 31

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your exemption application, we have determined that you are exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Pending issuance of regulations under Section 509 of the Code, we are unable to make a determination as to whether you are a private foundation as defined in that section. Upon issuance of the regulations we will evaluate your application, make a determination as to your status under Section 509 of the Code, and notify you of our decision.

For years beginning prior to January 1, 1970, you ~~are~~ are not required to file the annual information return, Form 990-A. For each subsequent year, please refer to the instructions accompanying the information return for that particular year to determine whether you are required to file. If filing is required, you must file the information return by the 15th day of the fifth month after the end of your annual accounting period.

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. In this letter we are not determining whether any of your present or proposed activities is unrelated trade or business as defined in Section 513 of the Code.

(Over)

FORM MAR-5627 (11/70)



You are liable for social security (*FICA*) taxes only if you have filed waiver of exemption certificates, Forms SS-15, SS-15a, as provided in the Federal Insurance Contributions Act. You are not liable for Federal unemployment taxes.

Donors may deduct contributions to you, as provided by 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 under Sections 2055, 2106, and 2522 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 exemption application a number will be assigned to you and you will be advised of it. Please use that number on all returns and in all correspondence with the Internal Revenue Service.

This is a determination letter.

Sincerely yours,

Irving Machiz

District Director

Internal Revenue Service

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

Date August 4, 2003

**Person to Contact:**

Linda A. Hill 31-08001  
Customer Service Representative

**Toll Free Telephone Number:**

8:00 a.m. to 6:30 p.m. EST  
877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

54-0880043

NW Works, Inc.  
828 Smithfield Ave.  
Winchester, VA 22601-5410

Dear Sir or Madam

This is in response to your telephone request regarding your organization's tax-exempt status.

In January 1971, 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.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section(s) 509(a)(2).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its 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 the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

NW Works, Inc.  
54-0880043

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

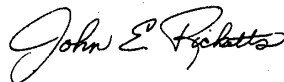
Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

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

This letter affirms your organization's exempt status.

Sincerely,

A handwritten signature in cursive script that reads "John E. Ricketts".

John E. Ricketts, Director, TE/GE  
Customer Account Services