

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 18 2020

NATIONAL CAPITAL HEBREW CEMETERY
ASSOCIATION
11309 COMMONWEALTH DRIVE APT T2
ROCKVILLE, MD 20852

Employer Identification Number:
53-0114976
DLN:
29053329325029
Contact Person:
YETUNDE O ADEBARI ID# 76002
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
November 14, 2019
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(13). This letter could help resolve questions on your exempt status. Please keep it for your records.

Donors can deduct contributions they make to you under IRC Section 170(c)(5) if the contributions are voluntary and are made to or for the use of a cemetery whose funds are irrevocably dedicated to the care of the cemetery as a whole. Donors cannot deduct contributions they make to you for the perpetual care of a particular lot or crypt. Furthermore, donors cannot deduct payments they make to you as part of the purchase price of a burial lot or crypt, even though irrevocably dedicated to the perpetual care of the cemetery as a whole.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-NC" in the search bar to view Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), which describes your recordkeeping, reporting, and disclosure requirements.

Letter 948

NATIONAL CAPITAL HEBREW CEMETERY

Sincerely,

Stephen A. Martin

Director, Exempt Organizations
Rulings and Agreements