

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

DEPARTMENT OF THE TREASURY

Date: FEB 20 2002

URBAN ARTS ACADEMY
C/O REBECCA VON FISCHER
3901 CHICAGO AVE S
MINNEAPOLIS, MN 55407

Employer Identification Number:
41-2016187
DIN:
17053325004021
Contact Person:
WILLIAM C JARVI ID# 31431
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
May 31
Foundation Status Classification:
509(a)(1)
Advance Ruling Period Begins:
September 11, 2001
Advance Ruling Period Ends:
May 31, 2006
Addendum Applies:
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make

Letter 1045 (DO/CG)

December 21, 2001

URBAN ART ACADEMY
3901 CHICAGO AVE
MINNEAPOLIS, MN 56407-2814

This letter confirms that your business is registered with the State of Minnesota, Department of Revenue, and has been assigned a Minnesota Tax Identification Number.

Please keep this letter as proof of registration.

The Minnesota Tax ID Number assigned to your business is 5727789.

Your business has been activated for the following tax(es):

Tax Type	Effective Date	Filing Cycle
Nonprofit Org Franchise Tax	Dec 21 2001	Annually

If sales tax is listed above, this letter constitutes your permit to make taxable sales. If sales tax is not listed above, this is not a sales tax permit, and you are not authorized to make taxable sales.

Tax permits are not required to be displayed.

If withholding tax is listed, you will receive a book of customized forms in four to six weeks. Use the customized forms instead of the blank forms as soon as you receive them. You may be required to deposit more frequently than your filing cycle indicates. Refer to the Minnesota Income Tax instructions and Tax Tables booklet for deposit requirements. Keep the instructions and tables for reference throughout the year.

If you have questions, or if information about your business changes, please let us know. We can be reached at 651-282-5225 or 800-657-3605 or you can stop by any of our offices. We are open Monday through Friday from 7:30 a.m. to 4:30 p.m.

TTY Users: Contact the department through the Minnesota Relay Service at 1-800-627-3529.