

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

DEPARTMENT OF THE TREASURY

Date: **SEP 23 2010**

BELLS CHAPEL CEMETERY ASSOCIATION  
INC  
C/O DAN F MOSLEY  
7307 HILL FOREST  
DALLAS, TX 75230-2372

Employer Identification Number:  
80-0642626  
DIN:  
17053169303010  
Contact Person:  
MS RICHARDS ID# 31609  
Contact Telephone Number:  
(877) 829-5500

Accounting Period Ending:  
December 31  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
August 14, 2001  
Contribution Deductibility:  
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(13) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), for some helpful information about your responsibilities as an exempt organization.

Section 170(c)(5) of the Code provides for the deduction for Federal income tax purposes of contributions to cemetery companies of the type described in section 501(c)(13). To be deductible, the contributions must be voluntary and must be made to or for the use of a nonprofit cemetery whose funds are irrevocably dedicated to the care of the cemetery as a whole. A donor may not deduct a contribution made for the perpetual care of a particular lot or crypt. Furthermore, payments made to a cemetery company as a 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, are not deductible.

Letter 948 (DO/CG)

BELLS CHAPEL CEMETERY ASSOCIATION

Sincerely,

A handwritten signature in black ink, appearing to read "Robert Choi". The signature is written in a cursive style with some loops and flourishes.

Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Publication 4221-NC

 **IRS** DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
OGDEN UT 84201-0023

Date of this notice: 09-22-2010


Employer Identification Number:  
80-0642626

002813.787263.0009.001 1 MB 0.382 996



Form: SS-4

Number of this notice: CP 575 C

  
BELLS CHAPEL CEMETERY ASSOCIATION  
% DAN MOSLEY  
7307 HILL FOREST  
DALLAS TX 75230

For assistance you may call us at:  
1-800-829-4933

IF YOU WRITE, ATTACH THE  
STUB OF THIS NOTICE.

002813

**WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER**

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 80-0642626. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

Based on the information received from you or your representative, you must file the following form(s) by the date(s) shown.

Form 1120

03/15/2011

If you have questions about the form(s) or the due dates(s) shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, Accounting Periods and Methods.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, Entity Classification Election. See Form 8832 and its instructions for additional information.



002813

Keep this part for your records.

CP 575 C (Rev. 7-2010)

Return this part with any correspondence so we may identify your account. Please correct any errors in your name or address.

CP 575 C

0441069300

Your Telephone Number ( ) - Best Time to Call

DATE OF THIS NOTICE: 09-22-2010  
EMPLOYER IDENTIFICATION NUMBER: 80-0642626  
FORM: SS-4 NOBOD

INTERNAL REVENUE SERVICE  
OGDEN UT 84201-0023



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