



**IRS** Department of the Treasury  
Internal Revenue Service

P.O.Box 2508,M/S 6403  
Cincinnati OH 45201

In reply refer to: 4077952422  
Mar. 03, 2020 LTR 4168C 0  
58-1574620 000000 00

00027897  
BODC: TE

ROWAN-CABARRUS YOUNG MENS CHRISTIAN  
ASSOCIATION  
% JAMIE MORGAN  
215 GUFFY STREET  
SALISBURY NC 28147

008804

Employer ID number: 58-1574620  
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Feb. 13, 2020, about your tax-exempt status.

We issued you a determination letter in September 1984, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Section 509(a)(2).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific

4077952422

Mar. 03, 2020 LTR 4168C 0

58-1574620 000000 00

00027898

ROWAN-CABARRUS YOUNG MENS CHRISTIAN  
ASSOCIATION  
% JAMIE MORGAN  
215 GUFFY STREET  
SALISBURY NC 28147

time).

Thank you for your cooperation.

Sincerely yours,

*Stephen A. Martin*

Stephen A. Martin  
Director, EO Rulings & Agreements