

OGDEN UT 84201-0029

In reply refer to: 4077550277  
May 26, 2016 LTR 4168C 0  
41-2182291 000000 00  
00038271  
BODC: TE

PROMISE LAND HERITAGE ASSOCIATION  
% MS SERINA GILBERT  
PO BOX 331  
CHARLOTTE TN 37036-0331

010851

Employer ID Number: 41-2182291  
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Apr. 25, 2016, regarding your tax-exempt status.

We issued you a determination letter in November 2007, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate 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 a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

4077550277  
May 26, 2016 LTR 4168C 0  
41-2182291 000000 00  
00038272

PROMISE LAND HERITAGE ASSOCIATION  
% MS SERINA GILBERT  
PO BOX 331  
CHARLOTTE TN 37036-0331

Sincerely yours,



Jeffrey I. Cooper  
Director, EO Rulings & Agreement

DATE:  
April 25, 2016

FROM:  
Promise Land Heritage Association  
(formerly *Promise Land Community Club*)  
PO Box 331  
Charlotte, TN 37055  
(615) 789-5859

TO:  
Internal Revenue Service  
Exempt Organizations Determinations  
Room 4024  
P.O. Box 2508  
Cincinnati, OH 45201  
Fax: (855) 204-6184

RE: Exempt Organization – Change of Name

EIN: 41-2182291

Old Name: Promise Land Community Club

**New Name: Promise Land Heritage Association**

Please accept this notice of Change of Name and please issue an affirmation letter showing the organization's new name and affirming the organization's tax-exempt status. Attached are the following:

- 1) Articles of Amendment changing the organization's name
- 2) Tennessee Secretary of State Filing Acknowledgment

Sincerely,



David Holt, Co-Chairman of the Board of Directors  
Promise Land Heritage Association  
(614) 353-5932

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

DEPARTMENT OF THE TREASURY

Date: NOV 26 2007

PROMISE LAND COMMUNITY CLUB  
C/O SERINA GILBERT  
4324 HWY 48 N  
CHARLOTTE, TN 37036

Employer Identification Number:  
41-2182291  
DLN:  
17053212060017  
Contact Person: JOY M HLAVATY ID# 31495  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Public Charity Status:  
509(a) (2)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
July 28, 2007  
Contribution Deductibility:  
Yes  
Advance Ruling Ending Date:  
December 31, 2011  
Addendum Applies:  
No

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)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

If you distribute funds to other organizations, your records must show whether they are exempt under section 501(c)(3). In cases where the recipient

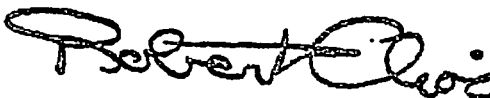
Letter 1045 (DO/CG)

PROMISE LAND COMMUNITY CLUB

organization is not exempt under section 501(c)(3), you must have evidence the funds will be used for section 501(c)(3) purposes.

If you distribute funds to individuals, you should keep case histories showing the recipient's name and address; the purpose of the award; the manner of selection; and the relationship of the recipient to any of your officers, directors, trustees, members, or major contributors.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert Choi". The signature is fluid and cursive, with the first name "Robert" and last name "Choi" clearly distinguishable.

Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Publication 4221-PC  
Statute Extension

Letter 1045 (DO/CG)