

The nonprofit organization identified that the IRS has 2 listings of the organization with separate EINs in their platform. The EIN confirmed for Hearthstone Alzheimers Foundation Inc. is 04-3316917. The charity check report from GuideStar including the IRS Publication 78 and IRS Business Master File data with nonprofit name and EIN is included as confirmation of status with the IRS Letter of Determination as pulled by Boston Foundation staff.

HEARTHSTONE ALZHEIMERS FOUNDATION INC

130 New Boston St Ste 103  
Woburn, MA 01801

IRS Publication 78 Details

<b>Organization Name</b>	Hearthstone Alzheimers Foundation Inc.
<b>EN</b>	04-3316917
<b>Location</b>	Woburn, MA
<b><a href="#">Deductibility Status Description</a></b>	A public charity (50% deductibility limitation).
<b>Most Recent IRS Publication 78</b>	April 2013
<b>Verified with Most Recent Internal Revenue Bulletin</b>	May 6, 2013



IRS Business Master File Details

<b>Organization Name</b>	HEARTHSTONE ALZHEIMERS FOUNDATION INC
<b>EN</b>	04-3316917
<b>Most Recent IRS BMF</b>	April 8, 2013
<b>IRS Subsection</b>	This organization is a <a href="#">501(c)(3) Public Charity</a> .
<b>Reason for Non-Private Foundation Status</b>	Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)
<b>Ruling Date</b>	03/1997



On September 8, 2011, the IRS issued [regulations](#) which eliminated the advance ruling process for a section 501(c)(3) organization. [Learn more.](#)

[IRS Revenue Procedure 2011-33](#) allows grantors to rely on third-party resources, such as GuideStar Charity Check, to obtain required Business Master File (BMF) data concerning a potential grantee's public charity classification under section 509 (a) (1), (2) or (3).

GuideStar Charity Check Data Sources

- GuideStar acquires all IRS data directly from the Internal Revenue Service.
- [IRS Publication 78 \(Cumulative List of Organizations\)](#) lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.
- The [IRS Internal Revenue Bulletin](#) (IRB) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.
- The [IRS Business Master File](#) lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.
- The [IRS Automatic Revocation of Exemption List](#) contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.

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Department of the Treasury  
Director, Exempt Organizations

Internal Revenue Service  
P.O. Box 2508

Date: DEC 22 2000

Hearthstone Alzheimer's Foundation, Inc.  
271 Lincoln Street  
Lexington, MA 02173

★ Correct  
number  
04-3316917  
r:  
(611) 829-5500

Dear Sir or Madam:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code. You are not a private foundation because you are an organization of the type described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status.

This letter supersedes any previous letter or notice we have issued in which your organization was presumed to be a private foundation.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

The law requires you to make your annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your exemption application, any supporting documents and this exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are made widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Letter 1078 (DO/CG) Modified

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