

**Internal Revenue Service**  
**P.O. Box 2508**  
**Cincinnati, OH 45201**

**Department of the Treasury**

**Date:** March 3, 2016

**Person to Contact:**

Ms. Cottrell #727464

**Toll Free Telephone Number:**

877-829-5500

**Employer Identification Number:**

04-2660498

**Form 990 Required:**

Yes

GLBTQ LEGAL ADVOCATES & DEFENDERS, INC  
30 WINTER STREET 8<sup>TH</sup> FLOOR  
BOSTON, MA 02108

Dear Sir or Madam:

This is in response to your February 26, 2016 request for information regarding your tax-exempt status.

Our records indicate you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in February 1980.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website [www.irs.gov/charities](http://www.irs.gov/charities) for information regarding filing requirements. Specifically, note that section 6033(j) of the Code automatically revokes the tax-exemption of any organization that fails to satisfy its filing requirement for three consecutive years. The automatic revocation of exemption is effective as of the due date of the third required annual filing or notice. The IRS maintains a list of organizations whose tax-exempt status was automatically revoked at IRS.gov.

If you have any questions, please call the phone number in the heading of this letter.

Sincerely,



Jeffrey I. Cooper  
Director, Exempt Organizations  
Rulings and Agreements

CINCINNATI OH 45999-0038

In reply refer to: 0248267585  
Dec. 18, 2014 LTR 4168C 0  
04-2660498 000000 00  
00020428  
BODC: TE

GAY & LESBIAN ADVOCATES & DEFENDERS  
INC  
30 WINTER STREET 8TH FLOOR  
BOSTON MA 02108

000011

Employer Identification Number: 04-2660498  
Person to Contact: Ms. P. Skiles  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Dec. 09, 2014, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in February 1980.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(i).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

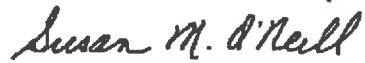
Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0248267585  
Dec. 18, 2014 LTR 4168C 0  
04-2660498 000000 00  
00020429

GAY & LESBIAN ADVOCATES & DEFENDERS  
INC  
30 WINTER STREET 8TH FLOOR  
BOSTON MA 02108

If you have any questions, please call us at the telephone number  
shown in the heading of this letter.

Sincerely yours,



Susan M. O'Neill, Department Mgr.  
Accounts Management Operations

**Internal Revenue Service**

**Date:** July 13, 2004

Park Square Advocates, Inc  
30 Winter Street, Suite 800  
Boston, MA 02108

**Department of the Treasury**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Person to Contact:**  
Viola Wahoff 31-07420  
Customer Service  
Representative

**Toll Free Telephone Number:**  
8:00 a.m. to 6:30 p.m. EST  
877-829-5500

**Fax Number:**  
513-263-3756

**Federal Identification Number:**  
04-2660498

Dear Sir or Madam:

This is in response to your request of July 13, 2004, regarding your organization's tax-exempt status.

In February 1980 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501 (c)(3) of the Internal Revenue Code.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance - Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Park Square Advocates, Inc.  
04-2660498

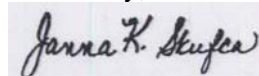
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

A handwritten signature in cursive script that reads "Janna K. Skufca". The signature is written in black ink on a light-colored background.

Janna K. Skufca, Director, TE/GE  
Customer Account Services

OGDEN UT 84201-0046

In reply refer to: 0423291515  
Aug. 25, 2014 LTR 252C 0  
04-2660498 201403 67  
00004180  
BODC: TE

GAY & LESBIAN ADVOCATES & DEFENDERS  
INC  
30 WINTER ST STE 800  
BOSTON MA 02108

19141

Taxpayer Identification Number: 04-2660498

Dear Taxpayer:

Thank you for your Form 990.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you need forms, schedules, or publications, you may get them by visiting the IRS website at [www.irs.gov](http://www.irs.gov) or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

Sincerely yours,



Sheila Bronson  
Dept. Manager, Code & Edit/Entity 3

Enclosure(s):  
Copy of this letter



30 Winter Street  
Suite 800  
Boston, MA 02108  
P 617.426.1350  
F 617.426.3594  
www.glad.org

July 11, 2014

**Fax to: 855-204-6184**

Internal Revenue Service  
Exempt Organizations Determinations  
Room 4024  
PO Box 2508  
Cincinnati, OH 45201

**RE: Notification of Name Change, Tax ID # 04-2660498**

Please be advised that our non-profit organization has changed its corporate name to Gay & Lesbian Advocates and Defenders, Inc. (formerly Park Square Advocates, Inc.). Attached is our filing with the Commonwealth of Massachusetts in reference thereof.

Our annual income tax return (Form 990) <sup>is enclosed</sup> ~~will be filed electronically by our auditors, in the next several days.~~

Sincerely,

A handwritten signature in blue ink, appearing to be "R. Yurko", is written over the name and title of the sender.

Richard Yurko  
Vice President, Board of Directors