

OGDEN UT 84201-0029

In reply refer to: 4077583720
May 03, 2016 LTR 4168C 0
04-3268863 000000 00
00027167
BODC: TE

BOSTON HARBOR NOW INC
% TOM POWERS
15 STATE STREET NO 1100
BOSTON MA 02109-3502



017666

Employer ID Number: 04-3268863
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Apr. 13, 2016, regarding your tax-exempt status.

We issued you a determination letter in July 1995, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c) (03).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

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.

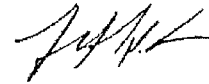
For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

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).

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Sincerely yours,



Jeffrey I. Cooper
Director, EO Rulings & Agreement

Internal Revenue Service

Department of the Treasury

District
Director

10 MetroTech Center
625 Fulton Street
Brooklyn, NY 11201

▷

Island Alliance, Inc.
c/o J. David Gibbs, Esq
Foley, Hoag & Eliot LLP
One Post Office Square
Boston, MA 02109

Date: MAY 08 1998
Employer Identification Number:
04-3268863
Person to Contact:
Robert Zarny
Contact Telephone Number:
(718)488-2219
Accounting Period Ending:
October 31
Form 990 Required:
Yes

Dear Applicant:

This modifies our letter dated July 20, 1995 in which we stated that you would be treated as an organization which is not a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

Based on the information submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization of the type described in section 509(a)(3). Your exempt status under section 501(C)(3) of the Code is still in effect.

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 of your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.