

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

DEPARTMENT OF THE TREASURY

Date: **MAR 06 2013**

JERRED D RUBLE FAMILY CHARITABLE
FOUNDATION
754 342ND ST
HANLONTOWN, IA 50444

Employer Identification Number:
45-2153676
DLN:
17053320371022
Contact Person:
JOHN J KOESTER ID# 31364
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Effective Date of Exemption:
October 19, 2010
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. We determined that you are a private foundation within the meaning of section 509(a) of the Code. You are required to file Form 990-PF annually.

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

We are approving your individual grant-making procedures under section 4945(g)(1) of the Code. This means scholarships granted according to these procedures will not be taxable expenditures under section 4945(d)(3) of the Code. We have determined that awards made under your procedures are 'scholarship or fellowship' grants within the meaning of section 117(a) of the Code, and are excludable from the gross income of the recipients subject to the limitations provided in section 117(b) of the Code, including to the extent that such grants are actually used for qualified tuition and related expenses within the meaning of section 117(b)(2) of the Code.

Letter 1076 (DO/CG)

JERRED D RUBLE FAMILY CHARITABLE

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Holly O. Pazy
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PF

JERRED D RUBLE FAMILY CHARITABLE

This letter supersedes a previous 1076 letter dated February 6, 2013.