



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248562363
Feb. 20, 2009 LTR 4168C E0
94-2707273 000000 00 000
00021529
BODC: TE

MOTHERS AGAINST DRUNK DRIVING
511 E JOHN CARPENTER FWY STE 700
IRVING TX 75062-3983



010729

Employer Identification Number: 94-2707273
Person to Contact: MS. MERRILL
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Feb. 10, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in NOVEMBER 1986, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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(s) 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.

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

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

Internal Revenue Service

Department of the Treasury

District
Director

1100 Commerce St Dallas Texas 75242

Mothers Against Drunk Driving
511 E. John Carpenter Freeway Suite 700
Irving, TX 75062

Person to Contact:
EO Technical Assistor
Telephone Number:

(214) 767-3526

Refer Reply to:

EO:TPA:4940DAL

Date
JUN 14 1991

Employer Identification
Number: 94-2707273

Dear Sir or Madam:

Our records show that Mothers Against Drunk Driving
is exempt from Federal Income Tax under section 501(c)(3) of the Internal
Revenue Code. This exemption was granted October 1985 and remains
in full force and effect. Contributions to your organization are deductible in
the manner and to the extent provided by section 170 of the Code.

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 because you
are an organization described in section 170(b)(1)(A)(vi).

This exemption applies to your national organization and all local chapters
under your supervision and control provided these chapters are not separate
legal entities.

Sincerely,

S. Flowers
EO Technical Assistor

Internal Revenue Service
District Director

Department of the Treasury

Date: OCT 29 1986

Mothers Against Drunk Driving
669 Airport Freeway Ste 310
Hurst, Texas 76053

Employer Identification Number:

94-2707273

Case Number:

756238047E0

Person to Contact:

EO Technical Assistor

Contact Telephone Number:

(214) 767-3526

Accounting Period Ending:

June 30

Form 990 Required: Yes No

Caveat Applies:

Yes

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 170(b)(1)(A)(vi) and 509(a)(1).

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. 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 the 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.

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 Code sections 2055, 2106, and 2522.

(over)

District Director, Dallas District

Letter 9-7(DO) (Rev. 4-86)

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

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

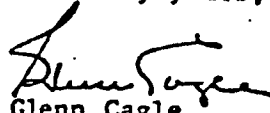
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If the heading of this letter indicates that a caveat applies, the caveat below is an integral part of the letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,


Glenn Cagle
District Director

This determination letter applies to your national organization and all local chapters under your supervision and control provided these chapters are not separate legal entities.

STATEMENT REGARDING MADD'S TAX EXEMPT STRUCTURE

Mothers Against Drunk Driving (MADD) is organized with a Central Office which controls MADD chapters located throughout the United States. MADD's chapters are not recognized as separate legal entities. They do not have a separate organizing document. For federal income tax exemption purposes, MADD's Central Office and the chapters are one organization. A copy of MADD's I.R.C. Section 501(c)(3) determination letter is attached.