

R15128

TE3

202231985



Department of the Treasury  
Internal Revenue Service  
EO RULINGS AND AGREEMENTS  
PO BOX 2508  
CINCINNATI OH 45201

Date of this notice: March 16, 2009  
Notice Number: CP-158  
Taxpayer Identification Number:  
20-2231985

050970.568450.0175.003 1 MB 0.369 535



Advance Ruling Period Ending Date:  
December 31, 2009

For assistance, call:  
1-877-829-5500

SPIRIT OF FAITH ADOPTIONS INC  
3315 CENTENNIAL RD SUITE A-2  
SYLVANIA OH 43560-9419126

050970

Our records indicate that you were issued an advance ruling letter that treated you as a public charity, rather than a private foundation, during an advance ruling period that ends on the date indicated above. That letter required you to file IRS Form 8734 at the end of your advance ruling period to establish that you qualify as a public charity.

New IRS regulations changed the procedures governing your public charity status. You are no longer required to file Form 8734 at the end of the ruling period. The regulations also provide that donors can rely on your advance ruling letter with respect to your public charity status unless the IRS changes that status, based on the organization no longer meeting an applicable public support test, and publishes notice of the change.

If you have received Form 8734 from the IRS, please do not file it. Please keep your advance ruling letter along with this letter for your permanent records.

The regulations also changed the rules for computing public support, consistent with the redesigned Form 990, Return of Organization Exempt from Income Tax. For more information regarding those rules and the redesigned Form 990, please see the IRS website at [www.irs.gov/eo](http://www.irs.gov/eo).

QUESTIONS TO BE ANSWERED BY THE APPLICANT  
1. What is your full name?  
2. What is your address?  
3. What is your date of birth?  
4. What is your occupation?  
5. What is your marital status?  
6. What is your education?  
7. What is your experience in the field?  
8. What are your references?  
9. What are your hobbies?  
10. What are your achievements?

APPLICANT'S SIGNATURE  
DATE  
ADDRESS  
CITY  
STATE  
ZIP

APPLICANT'S SIGNATURE  
DATE  
ADDRESS  
CITY  
STATE  
ZIP

APPLICANT'S SIGNATURE  
DATE  
ADDRESS  
CITY  
STATE  
ZIP

APPLICANT'S SIGNATURE  
DATE  
ADDRESS  
CITY  
STATE  
ZIP

The undersigned, being duly sworn, deposes and says that the foregoing is a true and correct copy of the original document as shown to him, and that he is the author thereof. He further deposes and says that he is a resident of the United States of America, and that he is of legal age and of sound mind and memory. He further deposes and says that he has no other persons who are entitled to any part of the property described in the foregoing, and that he has no other persons who are entitled to any part of the property described in the foregoing. He further deposes and says that he has no other persons who are entitled to any part of the property described in the foregoing, and that he has no other persons who are entitled to any part of the property described in the foregoing.

APPLICANT'S SIGNATURE  
DATE  
ADDRESS  
CITY  
STATE  
ZIP

APPLICANT'S SIGNATURE  
DATE  
ADDRESS  
CITY  
STATE  
ZIP