

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

DEPARTMENT OF THE TREASURY

Date: **MAY 07 2015**

USA VOLLEYBALL INC
178 POHAL STREET
HILO, HI 96720

Employer Identification Number:
99-0317583
DLN:
605040102
Contact Person:
CARA D FRAN CZAK ID# 31452
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a)(2)
Form 990 Required:
Yes
Effective Date of Exemption:
June 14, 2014
Contribution Deductibility:
Yes
Addendum Applies:
Yes

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 public charity under the Code section(s) listed in the heading of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,



Director, Exempt Organizations

Letter 947

USA VOLLEYBALL INC

EFFECTIVE DATES OF YOUR EXEMPTION

You were previously granted exemption under section 501(c)(4) of the Code. Your exempt status under section 501(c)(4) was in effect from July 29, 1994 to June 13, 2014. Contributions to you were not deductible to donors during this period.

The effective date of your exemption under section 501(c)(3) of the Code begins June 14, 2014, the postmark date of your letter requesting the change in subsection. Contributions to your organization are deductible to the donors beginning June 14, 2014.