

OGDEN UT 84201-0029

In reply refer to: 4077591934  
June 09, 2015 LTR 4168C 0  
46-4121514 000000 00  
00022239  
BODC: TE

GREAT LAKES CENTER FOR THE ARTS  
% JILL ONEILL  
4000 MAIN STREET  
BAY HARBOR MI 49770-8045



028878

Employer Identification Number: 46-4121514  
Person to Contact: Ms. Wiles  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your May 15, 2015, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in February 2014.

Our records also indicate that 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.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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

Sincerely yours,



Tamera Ripperda  
Director, Exempt Organizations

OGDEN UT 84201-0029

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028878

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,  
EVEN IF YOU ALSO HAVE AN INQUIRY.



The IRS address must appear in the window.

4077591934

BODCD-TE

Use for payments

Letter Number: LTR4168C  
Letter Date : 2015-06-09  
Tax Period : 000000

INTERNAL REVENUE SERVICE

OGDEN UT 84201-0029



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% JILL ONEILL  
4000 MAIN STREET  
BAY HARBOR MI 49770-8045

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

DEPARTMENT OF THE TREASURY

Date: FEB 20 2014

THE CENTER AT BAY HARBOR  
7640 DIXIE HIGHWAY STE 100  
CLARKSTON, MI 48346

Employer Identification Number:  
46-4121514  
DLN:  
17053361322003  
Contact Person:  
JACOB A MCDONALD ID# 31649  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
November 15, 2013  
Contribution Deductibility:  
Yes  
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 public charity under the Code section(s) listed in the heading of this letter.

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

Sincerely,



Director, Exempt Organizations

Enclosure: Publication 4221-PC