

Internal Revenue Service  
District DirectorP.O. BOX 941, RM 1112  
ATLANTA, GA 30301Date: **MAY 19 1988**~~WANTNER FOUNDATION, INC.~~  
C/O MICHAEL A LAMPERT  
712 U S HWY 1  
NPG, FL 33408Employer Identification Number:  
Applied For  
Contact Person:  
LORETTA HAMILTON  
Contact Telephone Number:  
(404) 331-0170  
Accounting Period Ending:  
12-31  
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, as indicated in your application, you are a private foundation within the meaning of section 509(a) of the Code. In this letter, we are not determining whether you are an operating foundation as defined in section 4942(j)(3).

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). However, since you are a private foundation, you are subject to excise taxes under Chapter 42 of the Code. You also may be subject to 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 Code section 170. Requests, 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.

You are required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation. Form 990-PF 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 for each return filed late, unless there is reasonable cause for the delay.

Letter 1076 (DQ/C6)

KANTNER FOUNDATION INC

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under Code section 511. If you are subject to this tax, you must file an income tax return on Form 990-E, 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 Code section 513.

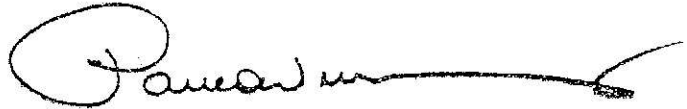
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal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

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

Because this letter could help resolve any questions about your exempt status and private 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,



Paul Williams  
District Director

KANTNER FOUNDATION INC

We have considered your grant-making procedures under section 4945(g) of the Code. Based on the information submitted and assuming your scholarship program will be conducted as proposed with a view to providing objectivity and nondiscrimination in the awarding of grants, we have determined that your procedures in the awarding of scholarship grants comply with the requirements contained in section 4945(g)(1), and the scholarships granted in accordance with such procedures will not constitute "taxable expenditures" within the meaning of section 4945(d)(3). In addition, we have determined that grants made under your procedures are excludable from the gross income of recipients to the extent permitted by section 117(a) of the Internal Revenue Code of 1986.