

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
31 HOPKINS PLAZA  
BALTIMORE, MD 21201

DEPARTMENT OF THE TREASURY

Date: FEB 9 1993

Employer Identification Number:  
54-1063932

Contact Person:  
MRS. C. SMITH

Contact Telephone Number:  
(410) 962-9504

VIRGINIA SHERIFFS INSTITUTE INC  
9507 HULL STREET RD STE D  
RICHMOND, VA 23236-1420

Date of Exemption:  
12-29-77  
Internal Revenue Code  
Section 501(c)(3)

Dear Applicant:

Thank you for submitting the information shown on the enclosure. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

*A. J. Dightower*  
District Director

RECEIVED  
FEB 12 1993

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

AUG 31 1981

Virginia Sheriffs Boy's and  
Girl's Ranch, Inc.  
~~121 Wyck Street~~ 9413 Hull St. Rd., S.W.D  
Richmond, VA 23225  
23236

Person to Contact:

Telephone Number: Nelson Odoms  
(202) 566-3673

Refer Reply to:  
E:EO:T:R:1-1

Date:

EIN: 54-1063932

25 AUG 1981

Dear Taxpayer:

We are replying to your July 1, 1981 request regarding a proposed plan to revise your present enabling documents to expand the present powers and scope of your activities.

You were incorporated on December 14, 1976. You were recognized as exempt under section 501(c)(3) of the Internal Revenue Code of 1954 on December 29, 1977. You were incorporated to provide camp, home and training facilities for boys and girls under 21 years of age.

During the first two years of operation your program was implemented by establishing a summer camp with the plan that facilities would eventually be available on a year round basis. However, in the process of operating the camp and planning prospectively for future expansion, it became apparent that assistance to young people in need of a home environment pending permanent resolution of custody or foster care problems could be accomplished more effectively by sponsoring these youngsters at presently operating institutions through school and/or camp scholarships.

Criteria for selection of scholarship (or campership) recipients is anticipated to be as follows: Present Articles of Incorporation VII c provide that standards of admission to the ranch shall be established by a committee whose members have the professional expertise to select recipients most in need of the services the program offers. Under proposed articles and by-laws this committee system will be retained. By reason of their duties in the community sheriffs are in a position to know of situations where children are in need of various types of care due to neglect, custody problems, unstable home conditions, and the like. The committee will accept nominations from both sheriffs and members of the public and applications will be submitted on behalf of children nominated for financial aid.

Virginia Sheriffs Boy's and Girl's Ranch, Inc.

In addition to altering your method of providing home, camp and educational assistance to young people you wish to focus substantial attention on the improvement of the quality of law enforcement within the Commonwealth of Virginia. Accordingly, your organization under the name of Virginia Sherriffs' Institute, Inc. seeks to initiate an educational program designed to keep both law enforcement personnel and the general public up to date on such subjects as crime prevention, public safety, criminal investigation developments, civil rights, labor problems, and the like. This program is to be strictly educational and will be carried out through lectures, seminars, symposiums, and other training programs appropriate for presentation at schools, conventions, and through the media. This program will be directed to sheriffs, their staffs and the general public.

Based on all the information submitted we rule that the proposed plan to provide scholarships to needy children and your educational program involving law enforcement will not jeopardize your exempt status under section 501(c)(3) of the Code.

Please keep this ruling in your permanent files. We are notifying your key District Director of this action. If you have any further questions please direct them to his attention.

Sincerely yours,

*J. E. Griffith*

J. E. Griffith  
Chief, Rulings Section 1  
Exempt Organizations  
Technical Branch