

CINCINNATI OH 45999-0038

In reply refer to: 0248205449
Oct. 27, 2016 LTR 4168C 0
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CENTERS FOR CHILDREN AND FAMILIES
INC
3701 ANDREWS HIGHWAY
MIDLAND TX 79703

326470

Employer ID Number: 75-1005357
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Oct. 18, 2016, regarding your tax-exempt status.

We issued you a determination letter in July 1961, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

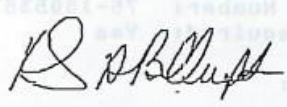
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Sincerely yours,



Kim A. Billups, Operations Manager
Accounts Management Operations 1

Dear Taxpayer,
We issued you a determination letter in July 1961, regarding
you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).
Our records also indicate you're not a private foundation as defined
under IRC Section 507(c) because you're described in IRC Section
509(a)(1) and 170(b)(1)(A)(ii).
Donors can deduct contributions they make to you as provided in IRC
Section 170. You're also qualified to receive tax deductible receipts,
leases, devices, transfers, or gifts under IRC Sections 170(e), 170(f),
and 170(g).
In the heading of this letter, we indicated whether you must file an
annual information return. If a return is required, you must file Form
990, 990-E, 990-B, or 990-N by the 15th day of the fifth month after
the end of your annual accounting period. IRC Section 6032(c) provides
that, if you don't file a required annual information return or notice
for three consecutive years, your exempt status will be automatically
revoked on the filing due date of the third required return or notice.
For tax forms, instructions, and publications, visit www.irs.gov or
call 1-800-TAX-FORM (1-800-829-5545).
If you have questions, call 1-877-839-8888 between 8 a.m. and 5 p.m.
local time, Monday through Friday (Alaska and Hawaii follow Pacific
Time).