

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

DEPARTMENT OF THE TREASURY

Date: FEB 28 2007

Employer Identification Number:  
13-4228244  
DLN:  
17053013741037  
Contact Person:  
SHAWNDEA KREBS ID# 31072  
Contact Telephone Number:  
(877) 829-5500  
Public Charity Status:  
170(b)(1)(A)(vi)

FUREVER SHIH TZU & COMPANION DOG  
RESCUE INC  
1915 SIR LANCELOT LN  
ST LOUIS, MO 63146-6034

Dear Applicant:

Our letter dated May 2003, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

# Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

Read the instructions for each Part carefully.

**A User Fee must be attached to this application.**

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

**Complete the Procedural Checklist on page 8 of the instructions.**

## Part I Identification of Applicant

<b>1a</b> Full name of organization (as shown in organizing document)  <b>Forever Shih Tzu &amp; Companion Dog Rescue Inc.</b>	<b>2</b> Employer identification number (EIN) (If none, see page 3 of the Specific Instructions.)  <b>13   4228244</b>
<b>1b</b> c/o Name (if applicable)  <b>c/o Mary Davida Cohen</b>	<b>3</b> Name and telephone number of person to be contacted if additional information is needed.  <b>( 314 ) 275-7475</b>
<b>1c</b> Address (number and street) <span style="float: right;">Room/Suite</span>  <b>1915 Sir Lancelot Lane</b>	<b>4</b> Month the annual accounting period ends  <b>December</b>
<b>1d</b> City, town, or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I, page 3.  <b>St. Louis, MO 63148</b>	<b>5</b> Date incorporated or formed <b>11/3/01 formed 12/20/02 Incorporated</b>
<b>1e</b> Web site address	<b>6</b> Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k) d <input type="checkbox"/> 501(n)
<b>7</b> Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span>	
<b>8</b> Is the organization required to file Form 990 (or Form 990-EZ)? If "No," attach an explanation (see page 3 of the Specific Instructions). <span style="float: right;"><input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</span>	
<b>9</b> Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed. <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span>	

**10** Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See Specific Instructions for Part I, Line 10, on page 3.) See also Pub. 557 for examples of organizational documents.)

a  **Corporation**—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.

b  **Trust**— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.

c  **Association**— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

**Please Sign Here** (Signature) (Type or print name and title or authority of signer) (Date)

**Part II** Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

**We are devoted to providing care and placement into quality adoptive homes for unwanted, neglected and/or abused Shih Tzu and other small companion dogs with an emphasis on high maintenance Tibetan breed style dogs. We also provide education for the public on proper care and maintenance of these breeds.**

**All of our activities are ongoing for the duration of the organization, past, present and future. Our activities consist of fostering and providing veterinary and other health care for the dog, working with the shelters and owners who surrender the dogs and screening adopters to provide homes for the dogs and general organizing and administrative activities such as recordkeeping.**

**Fostering and accepting dogs into the rescue and caring for the dogs currently accounts for 75% of our time. This includes going to the shelters or interviewing owners who are surrendering dogs and evaluating the dogs' temperaments. It also includes physically housing and caring for the dogs on a daily basis while in foster care and transporting the dogs to and from veterinary appointments for their shots, altering, and other required surgery or care. These activities are and will be conducted by the directors and volunteers and are critical to the rescue effort, which is our exempt purpose. This activity is ongoing.**

**Screening applicants, including reference checks and home visits for adopters and educating the public regarding these breeds and their needs, providing training and behavior and care information and other related education services accounts for 15% of our time. These activities are and will be conducted by the directors and volunteers and are critical to the rescue effort and our goal to provide quality adoptive homes for the dogs. This activity is ongoing.**

**General administrative activities account for 10% of our time. This includes keeping records and documentation on each dog, providing proper accounting records, recruiting and training volunteers, organizing and planning fund raising activities such as bake sales and an annual picnic and garage sale and networking with other rescue groups to connect to community resources. These activities are and will be conducted by the directors and volunteers and are critical to the rescue effort. This activity is ongoing.**

- 2 What are or will be the organization's sources of financial support? List in order of size.

**Adoption donations for each dog.**

**Fund raising efforts as described below.**

**Donations of usable items such as dog crates.**

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.
- We received donations through mailing to our previous adopters and a bake sale fund raiser. We plan to establish a sponsor program and ask for donations to sponsor the old and infirm dogs through mailing to previous adopters. We plan to have to have an annual fund raising picnic and garage sale and bake sales. We plan to use only volunteers for all of our fund raising efforts. We plan to ask Petco and Petsmart if we can participate in their education days programs.**

**Part II** Activities and Operational Information (Continued)

**4** Give the following information about the organization's governing body:

**a** Names, addresses, and titles of officers, directors, trustees, etc.

**Mary Davida Cohen, Director, 1915 Sir Lancelot Lane, St. Louis, MO 63146**

**Roseanne Hambacker, Assistant Director, 2907 Flameglow, Oakville, MO 63129**

**Cindy Stoll, Assistant Director, 1302 Osage, Humboldt, KS 66748**

**b** Annual compensation

no annual compensation

no annual compensation

no annual compensation

**c** Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? . . . . .  Yes  No

If "Yes," name those persons and explain the basis of their selection or appointment.

**d** Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See **Specific Instructions** for Part II, Line 4d, on page 3.) . . . . .  Yes  No

If "Yes," explain.

**5** Does the organization control or is it controlled by any other organization? . . . . .  Yes  No

Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? . . . . .  Yes  No

If either of these questions is answered "Yes," explain.

**6** Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? . . . . .  Yes  No

If "Yes," explain fully and identify the other organizations involved.

**7** Is the organization financially accountable to any other organization? . . . . .  Yes  No

If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

**Part II** Activities and Operational Information (Continued)

**8** What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If none, indicate "N/A."  
N/A

**9** Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? . . . .  Yes  No

**10a** Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? . . . .  Yes  No

**b** Is the organization a party to any leases? . . . .  Yes  No  
If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

**11** Is the organization a membership organization? . . . .  Yes  No  
If "Yes," complete the following:

**a** Describe the organization's membership requirements and attach a schedule of membership fees and dues.

**b** Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

**c** What benefits do (or will) the members receive in exchange for their payment of dues?

**12a** If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? . . . .  N/A  Yes  No  
If "Yes," explain how the charges are determined and attach a copy of the current fee schedule.

**b** Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? . . . .  N/A  Yes  No  
If "Yes," explain how the recipients or beneficiaries are or will be selected.

**13** Does or will the organization attempt to influence legislation? . . . .  Yes  No  
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

**14** Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? . . . .  Yes  No  
If "Yes," explain fully.

**Part III** Technical Requirements

- 1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed?  Yes  No  
If you answer "Yes," do not answer questions on lines 2 through 6 below.

- 2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

**Exceptions**—You are not required to file an exemption application within 15 months if the organization:

- a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See **Specific Instructions**, Line 2a, on page 4;
- b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

- 3 If the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed?  Yes  No

If "Yes," your organization qualifies under Regulation section 301.9100-2, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 6.

If "No," answer question 4.

- 4 If you answer "No" to question 3, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3?  Yes  No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 3. See **Specific Instructions**, Part III, Line 4, before completing this item. Do not answer questions 5 and 6.

If "No," answer questions 5 and 6.

- 5 If you answer "No" to question 4, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed?  Yes  No

- 6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here  and attach a completed page 1 of Form 1024 to this application.

**Part III** Technical Requirements (Continued)

7 Is the organization a private foundation?

- Yes (Answer question 8.)  
 No (Answer question 9 and proceed as instructed.)

8 If you answer "Yes" to question 7, does the organization claim to be a private operating foundation?

- Yes (Complete Schedule E.)  
 No

After answering question 8 on this line, go to line 14 on page 7.

9 If you answer "No" to question 7, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

**THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:**

- |   |  |  |
|---|--|--|
| a | <input type="checkbox"/> As a church or a convention or association of churches<br>(CHURCHES MUST COMPLETE SCHEDULE A.)  | Sections 509(a)(1)<br>and 170(b)(1)(A)(i)                          |
| b | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.)   | Sections 509(a)(1)<br>and 170(b)(1)(A)(ii)                         |
| c | <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (These organizations, except for hospital service organizations, MUST COMPLETE SCHEDULE C.)                                      | Sections 509(a)(1)<br>and 170(b)(1)(A)(iii)                        |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1).  | Sections 509(a)(1)<br>and 170(b)(1)(A)(v)                          |
| e | <input type="checkbox"/> As being operated solely for the benefit of, or in connection with, one or more of the organizations described in a through d, g, h, or i (MUST COMPLETE SCHEDULE D.)   | Section 509(a)(3)  |
| f | <input type="checkbox"/> As being organized and operated exclusively for testing for public safety.  | Section 509(a)(4)  |
| g | <input type="checkbox"/> As being operated for the benefit of a college or university that is owned or operated by a governmental unit.  | Sections 509(a)(1)<br>and 170(b)(1)(A)(iv)                         |
| h | <input type="checkbox"/> As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.  | Sections 509(a)(1)<br>and 170(b)(1)(A)(v)                          |
| i | <input type="checkbox"/> As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). | Section 509(a)(2)  |
| j | <input checked="" type="checkbox"/> The organization is a publicly supported organization but is not sure whether it meets the public support test of h or i. The organization would like the IRS to decide the proper classification.   | Sections 509(a)(1)<br>and 170(b)(1)(A)(vi)<br>or Section 509(a)(2) |

If you checked one of the boxes a through f in question 9, go to question

14. If you checked box g in question 9, go to questions 11 and 12.

If you checked box h, i, or j, in question 9, go to question 10.

**Part III** Technical Requirements (Continued)

- 10 If you checked box h, i, or j in question 9, has the organization completed a tax year of at least 8 months?  
 **Yes**—Indicate whether you are requesting:  
 A definitive ruling. (Answer questions 11 through 14.)  
 An advance ruling. (Answer questions 11 and 14 and attach two Forms 872-C completed and signed.)  
 **No**—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the Form 1023.

- 11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, Statement of Revenue and Expenses, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.  
 N/A

- 12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here  and:  
 a Enter 2% of line 8, column (e), Total, of Part IV-A \_\_\_\_\_  
 b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 12a above.

- 13 If you are requesting a definitive ruling under section 509(a)(2), check here  and:  
 a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see Specific Instructions, Part II, Line 4d, on page 3.) ~~NO PERSONS~~  
 b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau. ~~NO PERSONS~~

14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)

	Yes	No	If "Yes," complete Schedule:
Is the organization a church? . . . . .		<input checked="" type="checkbox"/>	A
Is the organization, or any part of it, a school? . . . . .		<input checked="" type="checkbox"/>	B
Is the organization, or any part of it, a hospital or medical research organization? . . . . .		<input checked="" type="checkbox"/>	C
Is the organization a section 509(a)(3) supporting organization? . . . . .		<input checked="" type="checkbox"/>	D
Is the organization a private operating foundation? . . . . .		<input checked="" type="checkbox"/>	E
Is the organization, or any part of it, a home for the aged or handicapped? . . . . .		<input checked="" type="checkbox"/>	F
Is the organization, or any part of it, a child care organization? . . . . .		<input checked="" type="checkbox"/>	G
Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . .		<input checked="" type="checkbox"/>	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . .		<input checked="" type="checkbox"/>	I



**Part IV Financial Data**

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A. Statement of Revenue and Expenses**

	Current tax year		3 prior tax years or proposed budget for 2 years		(e) TOTAL
	(a) From 1/1/02 to 12/30/02	(b) 11/3/01 to 12/30/01	(c) -----	(d) -----	
<b>Revenue</b>					
1 Gifts, grants, and contributions received (not including unusual grants—see page 6 of the instructions).	1473.	157.			1630.
2 Membership fees received	0	0			0
3 Gross investment income (see instructions for definition)	0	0			0
4 Net income from organization's unrelated business activities not included on line 3	0	0			0
5 Tax revenues levied for and either paid to or spent on behalf of the organization	0	0			0
6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)	0	0			0
7 Other income (not including gain or loss from sale of capital assets) (attach schedule)	0	0			0
8 Total (add lines 1 through 7)	1473.	157.			1630.
9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22	4696.	1090.			5786.
10 Total (add lines 8 and 9)	6169.	1247.			7416.
11 Gain or loss from sale of capital assets (attach schedule)	0	0			0
12 Unusual grants	0	0			0
13 Total revenue (add lines 10 through 12)	6169.	1247.			7416.
<b>Expenses</b>					
14 Fundraising expenses	0	0			
15 Contributions, gifts, grants, and similar amounts paid (attach schedule)	0	0			
16 Disbursements to or for benefit of members (attach schedule)	0	0			
17 Compensation of officers, directors, and trustees (attach schedule)	0	0			
18 Other salaries and wages	0	0			
19 Interest	0	0			
20 Occupancy (rent, utilities, etc.)	0	0			
21 Depreciation and depletion	0	0			
22 Other (attach schedule)	5578.	672.			
23 Total expenses (add lines 14 through 22)	5578.	672.			
24 Excess of revenue over expenses (line 13 minus line 23)	591.	575.			

\* line 22 - Veterinary bills, grooming and food for the rescue dogs.

**Part IV** Financial Data (Continued)

**B. Balance Sheet (at the end of the period shown)**

Current tax year  
Date **12/30/02**

<b>Assets</b>		
<b>1</b>	Cash . . . . .	<b>1166.</b>
<b>2</b>	Accounts receivable, net . . . . .	<b>0</b>
<b>3</b>	Inventories . . . . .	<b>0</b>
<b>4</b>	Bonds and notes receivable (attach schedule) . . . . .	<b>0</b>
<b>5</b>	Corporate stocks (attach schedule) . . . . .	<b>0</b>
<b>6</b>	Mortgage loans (attach schedule) . . . . .	<b>0</b>
<b>7</b>	Other investments (attach schedule) . . . . .	<b>0</b>
<b>8</b>	Depreciable and depletable assets (attach schedule) . . . . .	<b>0</b>
<b>9</b>	Land . . . . .	<b>0</b>
<b>10</b>	Other assets (attach schedule) . . . . .	<b>0</b>
<b>11</b>	<b>Total assets</b> (add lines 1 through 10) . . . . .	<b>1166.</b>
<b>Liabilities</b>		
<b>12</b>	Accounts payable . . . . .	<b>0</b>
<b>13</b>	Contributions, gifts, grants, etc., payable . . . . .	<b>0</b>
<b>14</b>	Mortgages and notes payable (attach schedule) . . . . .	<b>0</b>
<b>15</b>	Other liabilities (attach schedule) . . . . .	<b>0</b>
<b>16</b>	<b>Total liabilities</b> (add lines 12 through 15) . . . . .	<b>0</b>
<b>Fund Balances or Net Assets</b>		
<b>17</b>	Total fund balances or net assets . . . . .	<b>1166.</b>
<b>18</b>	<b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) . . . . .	<b>1166.</b>

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation