


OGDEN UT 84201-0038

In reply refer to: 0438086846
Feb. 04, 2013 LTR 4168C 0
74-2904514 000000 00
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 VALERO ENERGY FOUNDATION
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% JODIE CARLSON
PO BOX 696000
SAN ANTONIO TX 78269-6000

Employer Identification Number: 74-2904514
Person to Contact: Mrs. Barker
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Jan. 24, 2013, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in July 1999.

Our records also indicate that you are a private non-operating foundation described under section 509(a) of the Code.

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 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 We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.