

**Internal Revenue Service**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Department of the Treasury**

**Date:** September 12, 2017

DUCKS UNLIMITED INC  
% EARL GROCHAU  
1 WATERFOWL WAY  
MEMPHIS TN 38120

**Person to Contact:**

K. Gleason #0203083

**Employer Identification Number:**

13-5643799

**Group Exemption Number:**

9352

Dear Sir or Madam:

This is in response to your request dated August 15, 2017, for information about your tax-exempt status.

Our records indicate we issued a determination letter to you in June 1956, and that you're currently exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also recognized the subordinates on the list you submitted as exempt from federal income tax under IRC Section 501(c)(3).

For federal income tax purposes, 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.

Because IRC Section 170(c) describes your subordinate organizations, donors can deduct contributions they make to them.

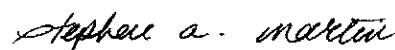
Please refer to [www.irs.gov/charities](http://www.irs.gov/charities) for information about filing requirements. Specifically, IRC Section 6033(j) provides that, if you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

In addition, each subordinate organization is subject to automatic revocation if it doesn't file a required return or notice for three consecutive years. Subordinate organizations can file required returns or notices individually or as part of a group return.

For tax forms, instructions, and publications, visit [www.irs.gov](http://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).

Sincerely yours,



Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements