

Internal Revenue Service  
District Director

Department of the Treasury

Date: JUL 11 1979

Employer Identification Number:

63-0760276

Accounting Period Ending:

December 31

Form 990 Required:  Yes  No

Kings Ranch, Inc.  
P.O. Box 162  
Chelsea, Alabama 35043

Person to Contact:

Y. Burleson

Contact Telephone Number:

904-791-2636

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(1) & 170(b)(1)(A)(vi).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should contact us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees.

If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

*Charles E. DeWitt*

District Director



STATE OF ALABAMA  
DOMESTIC NON-PROFIT CORPORATION  
ARTICLES OF AMENDMENT TO ARTICLES OF INCORPORATION GUIDELINES

20101019000349730 1/2 \$26.00  
Shelby Cnty Judge of Probate, AL  
10/19/2010 02:42:07 PM FILED/CERT

INSTRUCTIONS (PLEASE TYPE)

FILE THE ORIGINAL AND TWO COPIES IN THE COUNTY WHERE THE ORIGINAL ARTICLES OF INCORPORATION ARE FILED. IF THE AMENDMENT CHANGES THE NAME, THE SECRETARY OF STATE'S FEE IS \$10. OTHERWISE, THERE IS NO FEE FOR FILING A NON-PROFIT AMENDMENT. THE PROBATE JUDGE'S MINIMUM FEE FOR FILING AN AMENDMENT IS \$10.

PURSUANT TO THE PROVISIONS OF THE ALABAMA NONPROFIT CORPORATION ACT, THE UNDERSIGNED HEREBY ADOPTS THE FOLLOWING ARTICLES OF AMENDMENT.

- Article I The name of the corporation:  
The King's Ranch and Hannah Homes, Inc.
- Article II The following amendment was adopted:  
name change to King's Home, Inc.
- Article III The date of the meeting of the members where the amendment was adopted, a quorum was present, and the amendment received at least two-thirds of the votes entitled to be cast: 03/31/10
- Article IV If there was no meeting, attach a statement that such amendment was adopted by written consent and signed by all members entitled to vote.
- Article V If there are no members or no members are entitled to vote, attach a statement indicating this fact, the date of the Board of Directors meeting at which the amendment was adopted, and that the amendment was adopted by the vote of a majority of the directors in office.

Date: 10/08/10

[Signature]  
Signature of President or Vice President

[Signature]  
Signature of Secretary or Assistant Secretary

STATE: Alabama

COUNTY: Shelby

BEFORE ME THE UNDERSIGNED AUTHORITY IN AND FOR SAID COUNTY AND STATE, PERSONALLY APPEARED Lew Burdette WHO BEING BY ME FIRST DULY SWORN, DOTH DEPOSE AND SAY THAT HE/SHE IS THE President OF The King's Ranch and Hannah Homes, AN ALABAMA CORPORATION, AND THAT THE FOREGOING STATEMENTS CONTAINED IN THIS AMENDMENT ARE TRUE, FULL AND CORRECT.

[Signature]  
SIGNATURE OF OFFICER ABOVE

SUBSCRIBED AND SWORN TO BEFORE ME ON THIS THE 8<sup>th</sup> DAY OF October, 2010, IN WITNESS WHEREOF I HERETO SUBSCRIBE MY NAME AND AFFIX THE SEAL OF MY OFFICE.

[Signature]  
SIGNATURE OF NOTARY

NOTARY PUBLIC STATE OF ALABAMA AT LARGE  
MY COMMISSION EXPIRES: Nov 20, 2012  
MY COMMISSION EXPIRES BY PUBLIC UNDERWRITERS

State of Alabama  
Shelby County

Certificate of Corporation

Of

**KING'S HOME, INC.**

The undersigned, as Judge of Probate of Shelby County, State of Alabama, hereby certifies that duplicate originals of Articles of Incorporation of

**KING'S HOME, INC.**

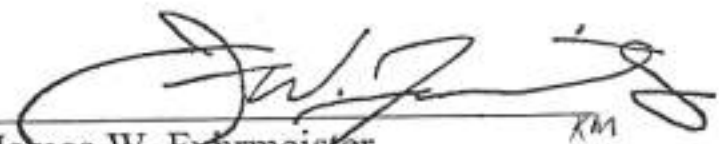
duly signed and verified pursuant to the provisions of Section Non Profit of the Alabama Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY, the undersigned, as such Judge of Probate, and by virtue of the authority vested in him by law, hereby issues this Certificate of Incorporation of

**KING'S HOME, INC.**

and attaches hereto a duplicate original of the Articles of Incorporation.

Given under my hand and Official  
Seal on this the 19th day of  
October, 2010

  
James W. Fahrmeister  
Judge of Probate

