



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date:
March 31, 2022
Employer ID number:
75-0469110
Form 990 required:
990, YES
Person to contact:
Name: Ms. Wiles
ID number: 0196728

OAKLAND CEMETERY LOT OWNERS ASSN
PO BOX 191662
DALLAS, TX 75219

Dear Sir or Madam:

We're responding to your request dated May 14, 2021, about your tax-exempt status.

We issued you a determination letter in August 1950, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(13).

Donors may be eligible to deduct contributions they make to you under IRC Section 170(c)(5) if the contributions are voluntary and are made to a cemetery whose funds are irrevocably dedicated to the care of the cemetery as a whole. Donors can't deduct contributions they make to you for the perpetual care of a particular lot or crypt. Also, donors can't deduct payments they make to you as a part of the purchase price of a burial lot or crypt, even though irrevocably dedicated to the perpetual care of the cemetery as a whole.

In the heading, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period.

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

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

Thank you for your cooperation.