

ED-Lab Online

Helping Theory Become Experience

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Updated: November 2003



Our Mission

ED-Lab Online is a charitable support entity focused on the enhancement of college level online education. We operate a virtual computer lab. Our goal is help improve student learning and enhance teacher preparedness and foster self-directed job training by providing technology to those who need it. Our tools are the Internet, our highly secured computer labs, and free software access for distance learning students and teachers. As of our formation, **ED-Lab Online** is higher education's first genuine Application Service Provider.

What we do...

- operate a 24/7 Virtual Computer Lab
- deliver free software access to English and non-English software applications for distance education students and teachers
- deliver other 21st century technologies to distance education students and teachers
- target support to HBCU's, MI's, and other under funded US institutions of higher education to strengthen their education programs

Why are we doing this...

- college students can't afford to purchase the myriad of software they need for their course and lab work
- educators can't afford to purchase the vast array software needed to effectively prepare for the abundance of courses they teach such as such as accounting, high tech and human resource, where the software is the focus of the curriculum
- online education programs provide "NO" computer lab resources for study or training, so hands-on learning never takes place
- colleges and universities aren't able to provide software or other technology tools for the distance education community, So as the distance education population continues to explode and higher education budget cuts prevail funding, staffing, security, and other critical issues make this support impossible to consider
- historically black colleges and universities, native american and minority serving institutions, and community colleges are the most significantly underserved education entities with regard to funding and an adequate technology infrastructure. The need help to ensure a level playing field for their students and rewarding teaching environment for faculty is overwhelming and over due. With your help, **ED-Lab Online** will be there to ensure their needs are met.

What is needed...

- software in as many languages as are available from the Original Equipment Manufacturers (OEM) and/or Software Development Vendor (SDV)
- funding to support "after purchase" client access licensing (CAL) for continued student and educator lab access
- robust computers, laptops, network engineering, and other hardware resources required to maintain a 24/7 virtual computer lab and ensure student/teacher/campus needs are met.



How you can help...

Join us in maintaining a the 24/7/365 virtual computer lab and in delivering other 21st century technologies to distance education students and educators, make your tax deductible contribution today!
Thank you so much for you help.

Who benefits and when...**Everyone and Right Now!**

- students -- gain hands-on expertise and insight not acquired thru books
- students -- develop skills that not only ensure success in their class, but are instantly and perpetually transferable to the work place
- teachers -- develop rich insights and experience that refine their course delivery, work preparedness, lesson planning capabilities
- teachers -- acquire confidence in their course instruction endeavors and enhance communication with students, colleagues and other professionals with whom they encounter
- teachers -- are further empowered to interpret trends, issues and other critical components that may impact instructional content and engage student critical thinking skills and are empowered to customize instructional strategies when needed
- colleges and universities -- will experience increased educational success at both the student and faculty level
- students and teachers -- provided unlimited access to software programs available during and outside of scheduled class time
- students, many of whom are working professionals, may elect to continue their access at the completion of their course(s) as a job/self-training enhancement.
- employers -- will always benefit from enhanced performance, proficiency, creativity and confidence
- our community -- everyone benefits from well trained and highly skilled individuals -- training, in any form, is always good.
- the benefits are immediate and perpetual

Also in Development are ED-Lab Online Resources and Special Projects. For more details, click here! [Special Projects](#)



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

DEPARTMENT OF THE TREASURY

Date: **SEP 13 2002**

ED-LAR ONLINE
C/O JERRELL D. THOMAS
RR2 BOX 1718
FARMVILLE, VA 23901

Employer Identification Number:
61-1410220
DLN:
17053151323042
Contact Person:
THOMAS M KATIMAN ID# 31383
Contact Telephone Number:
(877) 823-5500
Accounting Period Ending:
June 30
Foundation Status Classification:
509(a)(1)
Advance Ruling Period Begins:
September 3, 2002
Advance Ruling Period Ends:
June 30, 2007
Addendum Applies:
No

Dear Applicant:

Based on information you 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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make

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a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue 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 Internal Revenue 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.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period.

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that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

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. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

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, Exempt Organization Business Income Tax Return. 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 are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

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

We have sent a copy of this letter to your representative as indicated in your power of attorney.

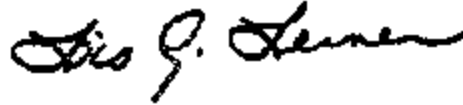
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If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations

Enclosure(s):
Form 872-C

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TOTAL P.05



Exempt Organizations Select Check[Exempt Organizations Select Check Home](#)**Automatic Revocation of Exemption Information**

The federal tax exemption of this organization was automatically revoked for its failure to file a Form 990-series return or notice for three consecutive years. The information listed below for each organization is *historical*; it is current as of the organization's effective date of automatic revocation. The information is not necessarily current as of today's date. Nor does this automatic revocation necessarily reflect the organization's tax-exempt or non-exempt status. The organization may have applied to the IRS for recognition of exemption and been recognized by the IRS as tax-exempt *after* its effective date of automatic revocation. To check whether an organization is currently recognized by the IRS as tax-exempt, call Customer Account Services at (877) 829-5500 (toll-free number).

Revocation Date (effective date on which organization's tax exemption was automatically revoked):

15-May-2010

Employer Identification Number (EIN):

61-1410200

Legal Name:

ED-LAB ONLINE

Doing Business As:**Mailing Address:**RR 2 BOX 1718
FARMVILLE, VA 23901-9517
United States**Exemption Type:**501(c)(3)**Revocation Posting Date (date on which IRS posted notice of automatic revocation on IRS.gov):**

09-Jun-2011

Exemption Reinstatement Date (effective date of tax exemption, determined by the IRS**after the organization's exemption was automatically revoked and the organization applied for reinstatement of exemption.):**

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