

Washington, DC 20224

Person to Contact:

Nana Baby Children's, Inc.
2BA Estate Mariendahl - Box 8405
St. Thomas, Virgin Islands 00802

Telephone Number:

(202) 566-3843

Refer Reply to:

E:EO:R:2-4

Date:

Jul 02 1992

Employer Identification Number: 66-0454913
Key District: Baltimore
Accounting Period Ending: December 31
Foundation Status Classification: 509(a)(1) and
170(b)(1)(A)(vi)
Form 990 Required: Yes

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

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 the section(s) above.

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. In the case of an amended document or bylaws, please send a copy of the amended document or bylaws to your key district. Also, you should inform your key District Director of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration 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).

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 contact your key District Director.

Nana Baby Children's Home, Inc.

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.

Donors (including private foundations) may rely on this ruling unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your 509(a) status as shown above, donors (other than private foundations) may not rely on the classification shown above if they were in part responsible for, or were aware of, the act that resulted in your loss of such status, or they acquired knowledge that the Internal Revenue Service had given notice that you would be removed from that classification. Private foundations may rely on the classification as long as you were not directly or indirectly controlled by them or by disqualified persons with respect to them. However, private foundations may not rely on the classification shown above if they acquired knowledge that the Internal Revenue Service had given notice that you would be removed from that classification.

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Organizations Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your key district office.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If your gross receipts each year are not normally more than \$25,000, we ask that you establish that you are not required to file Form 990 by completing Part I of that Form for your first year. Thereafter, you will not be required to file a return until your gross receipts exceed the \$25,000 minimum. For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990. If a return is required, it must be filed by the 15th day of the fifth

Nana Baby Children's Home, Inc.

month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. The maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. 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 required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is a failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

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 need an employer identification number even if you have no employees. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this ruling. 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 about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter. For other matters, including questions concerning reporting requirements, please contact your key District Director.

Sincerely,

Jeanne S. Gessay
Jeanne S. Gessay
Chief, Exempt Organizations
Rulings Branch 2



**Government of
The United States Virgin Islands**

-O-

*Office of the Lieutenant Governor
Division of Corporations & Trademarks*

CERTIFICATE OF GOOD STANDING

To Whom These Presents Shall Come:

I, the undersigned Lieutenant Governor the United States Virgin Islands, do hereby certify that **NANA BABY CHILDREN'S HOME, INC.** has filed in the Office of the Lieutenant Governor the requisite annual reports and statements as required by the Virgin Islands Code, and the Rules and Regulations of this Office. In addition, the aforementioned entity has paid all applicable taxes and fees to date, and has a legal existence not having been cancelled or dissolved as far as the records of my office show.

Wherefore, the aforementioned entity is duly formed under the laws of the Virgin Islands of the United States, is duly authorized to transact business, and, is hereby declared to be in good standing as witnessed by my seal below. This certificate is valid through June 30th, 2026.

Entity Type: Domestic Nonprofit Corporation

Entity Status: In Good Standing

Registration Date: 12/28/1990

Jurisdiction: United States Virgin Islands, United States

Witness my hand and the seal of the Government of the United States Virgin Islands, on this 7th day of July, 2025.



A handwritten signature in black ink that reads "Tregenza A. Roach".

Tregenza A. Roach
Lieutenant Governor
United States Virgin Islands

Articles of Incorporation

FOR

NANA BABY CHILDREN'S HOME, INC.

We, the undersigned, all of whom are natural persons of lawful age, in order to form a corporation in accordance with the provisions of Chapter 1 Title 13 of the Virgin Islands Code, do hereby certify to the following Articles of Incorporation:

1. NAME OF CORPORATION

The name of the corporation is NANA BABY CHILDREN'S HOME, INC.

2. PURPOSE AND POWERS

The corporation is formed for the following purposes and shall have the following powers:

To provide care for children who are abandoned, abused, neglected or displaced on a temporary basis until their situation is corrected or they are placed in long-term foster care through the Department of Human Services.

The corporation duly here formed shall have the powers:

A) To borrow money, and to draw, make, accept, indorse, issue, sell, or otherwise deal lawfully in promissory notes, bills of exchange, bonds, debentures, or any other negotiable or transferable obligations or instruments from time to time for any purpose of or concerning the business of the corporation.

B) To secure the payment of corporate indebtedness by executing pledges, deeds of trust or any similar instruments by respect to all or any part of the property of the corporation, whether now owned or to be acquired in the future.

C) To take, buy, exchange, lease, or otherwise acquire real property and any interest or right therein, and to hold, own, operate, control, maintain, manage such real property.

D) To conduct and carry on its business or any branch thereof in any state or territory of the United States or in any foreign country, in conformity with the laws of such state, territory, or foreign country, and to have and maintain in any state, territory or foreign country a business office, institution or other facility.

E) In general, to manage, operate, and carry on any other business in connection with the foregoing powers, and to have and exercise all the powers conferred on corporations formed under the laws of the Virgin Islands and any amendments thereto.

F) The Copooration hereby formed shall have power to purchase, lease, or otherwise acquire by bequest, devise, gift, or other means, and to hold, own, manage, or develop, and to mortgage, deed in trust, sell, convey, exchange, option, subdivide, or otherwise dispose of real and personal property of every class and description and any estate or interest therein, as may be necessary or convenient for the proper conduct of the affairs of the corporation, without limitation as to amount of value, in any of the states, districts, territories, or countries.

G) The Corporation shall have all such powers that are enumerated in Title 13, Chapter 1, §32 of the Virgin Islands Code as of the date of filing of these Articles of Incorporation.

3. PRINCIPAL PLACE OF BUSINESS

The location of the principal offices or place of business of the Corporation shall be 2BA Estate Mariendahl, St. Thomas, Virgin Islands.

4. RESIDENT AGENT

The name and address of the resident agent upon whom process may be served is Beulah L. Wilson, 146-13 Estate Anna's Retreat, St. Thomas, United States Virgin Islands.

5. EXISTENCE

The Corporation is to have perpetual existence, commencing from September, 1989.

6. INCORPORATORS

The name and places of residence of each of the incorporators are as follows:

<u>NAME</u>	6a. <u>PLACE OF RESIDENCE</u>
Louise Larcheveaux-Ali	2BA Estate Mariendahl St. Thomas, Virgin Islands
Beulah Larcheveaux-Wilson	146-13 Anna's Retreat St. Thomas, Virgin Islands
Eleanor Larcheveaux-Tyson	148-127 Anna's Retreat St. Thomas, Virgin Islands

7. DISSOLUTION

In the event of dissolution, the assets of the corporation shall be distributed to non-profit corporations such as The Salvation Army, or the Queen Louise Home in accordance with Sec. 501 (c)3 of the Internal Revenue Code.

The Articles may be amended by a vote of Two-Thirds

For the management of the Corporation and for the conduct of the affairs of the Corporation, and in further definition, limitation, and regulation of the powers of the corporation and its directors, and it is further provided that:

The number of Directors of this Corporation shall be such as from time to time shall be fixed by, or in the manner provided in the by-laws, but such number shall in no case be less than three (3). The term of office, qualifications, election, resignation and removal of directors, the time, place and notice of meeting, the quorum, organization and manner of acting, and the filling of vacancies on the Board, shall be governed by the by-laws, subject to the provisions of these Articles. Elections of directors need not be by ballot.

8. INDEBTEDNESS

The highest amount of indebtedness to which the corporation shall be subject at any time shall be (1,000,000.00) one million dollars.

8a. MANAGEMENT

The affairs of the corporation shall be managed by Louise L. Ali, Manager. Election shall be by the members of the corporation with a quorum of two-thirds.

9. AMENDMENTS

The Corporation reserves the right to amend, alter, change, or repeal any provisions contained in these Articles of Incorporation.

IN WITNESS WHEREOF, on the undersigned being all of the incorporators, herein above named, for the purpose of forming a corporation pursuant to the laws of the State of New York.

DATED: _____, 1990

Annie P. H.

Beulah L. Wilson

Eleanor Larcheveaux-Tyson

A C K N O W L E D G E M E N T

TERRITORY OF THE VIRGIN ISLANDS)
DIVISION OF ST. THOMAS AND ST. JOHN) SS:

On this 28th day of December, 1990, before me appeared, Louise Larcheveaux-Ali, Beulah Larcheveaux-Wilson, and Eleanor Larcheveaux-Tyson, who are to me well known to be the individuals described herein or satisfactorily proven to me to be the individuals herein and who executed the foregoing articles of incorporation and acknowledged to and by me that they executed the documents for the purposes therein expressed.

IN WITNESS WHEREOF I hereunto set my hand and official seal this 28 day of December, 1990.

Rita A. James
NOTARY PUBLIC

My Commission Expires 9/17/94.





Mailing Address: 46014 Estate Tutu
St. Thomas, USVI 00802
Phone: (340) 775-0044
Email: NanaBabyHome@Gmail.com
Website: www.nanababyhome.com

May 15, 2025

Dear Sir/Madam:

This certifies as a true copy of the Corporate Resolution in accordance to the business and has not been amended or revoked. I, Pia Brunt, President of the Board, hereby certify that Darian Torrice-Hairston is the Director of the business Nana Baby Children's Home, a company organized and existing under the laws of the U.S. Virgin Islands. Darian is the authorized personnel to make decisions and sign on behalf of the business.

Regards,

Pia Brunt
President of the Board and Board Member

WITNESS:

Tiarra Kappel, Secretary of the Board and Board Member