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

Date:
February 10, 2023
Person to contact:
Name: Ms. Chung
ID number: 0777227
Telephone: 877-829-5500
Fax: 855-204-6184
Hours: 8 a.m. – 5 p.m.

TAYLOR A HILL JOHN
SHERMAN & HOWARD LLC
675 15TH ST STE 2300
DENVER, CO 80202

Dear Sir or Madam:

We're responding to your request of January 12, 2023, about the tax-exempt status of A3.

Our records show this organization is not a private foundation within the meaning of Internal Revenue Code (IRC) Section 509(a) because it's described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions to this organization as provided in Internal Revenue Code Section 170. Bequests, legacies, devises, transfers, or gifts to the organization or for its use are deductible for federal estate and gift tax purposes if they meet the requirements of IRC Sections 2055, 2106, and 2522.

If an organization fails to file an annual return or notice for three consecutive years, its tax-exempt status is revoked by operation of law. This is stated in IRC Section 6033(j)(1). The revocation is effective on the filing due date of the third annual return or notice. For more information about filing requirements, you can visit our website at www.irs.gov/eo.

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.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements