

ATLANTA GA 39901-0001

In reply refer to: 0752853556

July 29, 2019 LTR 4170C 0

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FOUNDATION FOR CHILDREN IN NEED INC

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725 N PINE AVE
ARLINGTON HTS IL 60004

Person to contact: TAX EXEMPT & GOVERNMENT ENTITY

Dear Taxpayer:

We're responding to your request of July 18, 2019, about the tax-exempt status of FOUNDATION FOR CHILDREN IN NEED INC

We issued a determination letter in SEPTEMBER 2002, granting this organization exemption from federal income tax under Internal Revenue Code Section 501(c)(03).

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 (IRC) 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 a required 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.

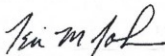
If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

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725 N PINE AVE
ARLINGTON HTS IL 60004

Sincerely yours,



Teri M. Johnson
Operations Manager, AM Ops. 3