

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

DEPARTMENT OF THE TREASURY

Date: **JAN 15 2016**

HEART AND HANDS FOR HUMANITY
983 WEST GRINDELWALD LANE
MIDWAY, UT 84049-0000

Employer Identification Number:
81-1031129
DLN:
26053411004266
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
January 31
Form 990-PF Required:
Yes
Effective Date of Exemption:
January 8, 2016
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a private foundation within the meaning of Section 509(a).

You're required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, annually, whether or not you have income or activity during the year. If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PF" in the search bar to view Publication 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 5437

HEART AND HANDS FOR HUMANITY

Sincerely,

A handwritten signature in black ink, appearing to read "J. I. Cooper", written in a cursive style.

Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45202

HEARTS AND HANDS FOR HUMANITY
1878 WEST 12600 SOUTH 303
RIVERTON, UT 84065

Date:
09/08/2020
Employer ID number:
81-1031129
DLN:
29053079320000
Person to contact:
Cara D. Franczak
Contact telephone number:
877-829-5500
60-month period begins:
January 1, 2021
60-month period ends:
December 31, 2025
Addendum applies:
No

Dear Applicant:

We received your notification of intent to terminate your private foundation status under Internal Revenue Code (IRC) Section 507(b)(1)(B) during the 60-month period listed at the top of this letter. This letter could help resolve questions on your foundation status. Please keep it for your records.

You intend to operate as a public charity described in IRC Section(s) 170(b)(1)(A)(vi) during the 60-month period. Based on your proposed activities and support, we agree you can terminate your private foundation status, and we'll treat you as a public charity as described in that Section for the 60-month advance ruling period.

Within 90 days after the end of your 60-month period, you must show you've met the requirements as a public charity described in IRC Section 509(a)(1), (2), or (3) for the 60-month period. If you show this, you'll be classified under that Section for all purposes from the beginning of the 60-month period and thereafter, as long as you continue to meet those requirements. Also, if you satisfy the requirements of IRC Section 507(b)(1)(B) at the end of your 60-month period, you won't be subject to the provisions of IRC Section 507(a), (c), or (g). However, if you don't meet these requirements for the 60-month period, you'll be classified as a private foundation for the entire period.

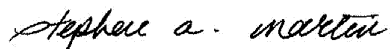
You'll be liable for interest under IRC Section 6601 if you don't pay the tax imposed by Section 4940 for any taxable years during the 60-month period and we subsequently determine you owe the tax for such years. However, we won't charge the penalty under Section 6651, with respect to the tax imposed by Section 4940, because failure to pay such taxes during the 60-month period is due to reasonable cause.

You're required to file Form 990-PF, *Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation*, until you complete your 60-month termination and are classified as a public charity.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Grantors and contributors can rely on this determination that you're not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, they can continue to rely on this letter until we make a final determination of your foundation status.

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Enclosure:

Form 872-B, Consent to Extend Time to Assess Miscellaneous Excise Taxes