

CINCINNATI OH 45999-0038

In reply refer to: 0248164799
June 11, 2018 LTR 4167C 0
84-1267604 000000 00
00018141
BODC: TE

JUNIOR ACHIEVEMENT USA
% TIMOTHY ARMIJO
1 EDUCATION WAY
COLORADO SPGS CO 80906



058844

Employer identification number: 84-1267604
Group exemption number: 1116

Dear Taxpayer:

This is in response to your request dated May 31, 2018, for information about your tax-exempt status.

Our records indicate we issued a determination letter to you in January 1994, and you're currently exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also recognized the subordinates on the list you submitted as exempt from federal income tax under IRC Section 501(c)(3).

For federal income tax purposes, donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106 and 2522.

Please refer to www.irs.gov/charities for information about filing requirements. Specifically, IRC Section 6033(j) provides that, if you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

In addition, each subordinate organization is subject to automatic revocation if it doesn't file a required return or notice for three consecutive years. Subordinate organizations can file required returns or notices individually or as part of a group return.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

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June 11, 2018 LTR 4167C 0
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JUNIOR ACHIEVEMENT USA
% TIMOTHY ARMIJO
1 EDUCATION WAY
COLORADO SPGS CO 80906

Sincerely yours,



Kim A. Billups, Operations Manager
Accounts Management Operations 1

ATLANTA GA 39901-0001

In reply refer to: 0752153593
June 12, 2018 LTR 4168C 0
84-1267604 000000 00
00018532
BODC: TE

JUNIOR ACHIEVEMENT USA
% TIMOTHY ARMIJO
1 EDUCATION WAY
COLORADO SPGS CO 80906-4477

031278

Employer ID number: 84-1267604
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated June 01, 2018, about JUNIOR ACHIEVEMENT USA

We issued you a determination letter in January 1994, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

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COLORADO SPGS CO 80906-4477

local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

Thank you for your cooperation.

Sincerely yours,



Teri M. Johnson
Operations Manager, AM Ops. 3