

CINCINNATI OH 45999-0038

In reply refer to: 0248367584  
July 24, 2017 LTR 4167C 0  
84-1267604 000000 00  
00018902  
BODC: TE

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



036342

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

Dear Taxpayer:

This is in response to your request dated July 13, 2017, 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.

Because IRC Section 170(c) describes your subordinate organizations, donors can deduct contributions they make to them.

Please refer to [www.irs.gov/charities](http://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](http://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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July 24, 2017 LTR 4167C 0  
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COLORADO SPGS CO 80906

Sincerely yours,



Kim A. Billups, Operations Manager  
Accounts Management Operations 1



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248205661  
July 25, 2017 LTR 4168C 0  
84-1267604 000000 00

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BODC: TE

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



024655

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

Dear Taxpayer:

This is in response to your request dated July 14, 2017, regarding your tax-exempt status.

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

Our records also indicate 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 a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information 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.

For tax forms, instructions, and publications, visit [www.irs.gov](http://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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July 25, 2017 LTR 4168C 0

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

Sincerely yours,

A handwritten signature in black ink, appearing to read "Kim A. Billups". The signature is written in a cursive style with a large initial "K".

Kim A. Billups, Operations Manager  
Accounts Management Operations 1