

CINCINNATI OH 45999-0038

In reply refer to: 0248205449
Nov. 04, 2016 LTR 4167C 0
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JUNIOR ACHIEVEMENT USA
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1 EDUCATION WAY
COLORADO SPGS CO 80906-4477

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

Dear Taxpayer:

This is in response to your request dated Oct. 26, 2016, 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, 2016 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).

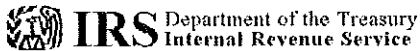
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COLORADO SPGS CO 80906-4477

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: 0248225078
Aug. 05, 2016 LTR 4168C 0
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1 EDUCATION WAY
COLORADO SPGS CO 80906-4477



021767

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

Dear Taxpayer:

This is in response to your request dated July 27, 2016, 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)(03).

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 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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COLORADO SPGS CO 80906-4477

Sincerely yours,



Kim A. Billups, Operations Manager
Accounts Management Operations 1