

OGDEN UT 84201-0029

In reply refer to: 4077950277  
Mar. 02, 2018 LTR 4168C 0  
82-1078462 000000 00  
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BODC: TE

KIDS IN NEED FOUNDATION  
% DAVID SMITH  
2719 PATTON RD  
ROSEVILLE MN 55113-1139



029822

Employer ID Number: 82-1078462  
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Jan. 09, 2018, regarding your tax-exempt status.

We issued you a determination letter in September 2017, 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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Sincerely yours,

*Stephen A. Martin*

Stephen A. Martin  
Director, EO Rulings & Agreements