

CINCINNATI OH 45999-0038

In reply refer to: 0942248723  
Sep. 09, 2020 LTR 4170C 0  
74-2208861 000000 00  
Input Op: 0255448723 00014033  
BODC: TE

COLORADO ASSOCIATION OF BLACK PROF  
ENGINEERS AND SCIENTISTS  
PO BOX 200508  
DENVER CO 80220

025765

Person to contact: Customer Service

Dear Taxpayer:

We're responding to your request of Sep. 01, 2020, about the tax-exempt status of Colorado Assoc of Black Prof Engineers & Scien,

We issued a determination letter in April, 1982, granting this organization exemption from federal income tax under Internal Revenue Code Section 501(c)(3).

Our records show this organization is not a private foundation within the meaning of Internal Revenue Code (IRC) Section 509(a) because it's described in IRC Section 509(a)(2).

Donors can deduct contributions to this organization as provided in Internal Revenue Code (IRC) Section 170. Bequests, legacies, devises, transfers, or gifts to the organization or for its use are deductible for federal estate and gift tax purposes if they meet the requirements of IRC Sections 2055, 2106, and 2522.

If an organization fails to file a required annual return or notice for three consecutive years, its tax-exempt status is revoked by operation of law. This is stated in IRC Section 6033(j)(1). The revocation is effective on the filing due date of the third annual return or notice. For more information about filing requirements, you can visit our website at [www.irs.gov/eo](http://www.irs.gov/eo).

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

Thank you for your cooperation.