



P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0752431434
Feb. 14, 2018 LTR 4170C 0
84-0432238 000000 00
Input Op: 0752431434 00013016
BODC: TE

SARAH BERKMAN
3801 MARTIN LUTHER KING BLVD
DENVER CO 80205



027942

Person to Contact: TEGE Customer Service
Toll Free Telephone Number: 1-877-829-5500

Dear Sarah Berkman:

This is in response to your request of Feb. 05, 2018, regarding the tax-exempt status of CLAYTON EARLY LEARNING.

Our records indicate that a determination letter was issued in August 1985, granting this organization exemption from Federal income tax under section 501(c)(03) of the Internal Revenue Code.

Our records also indicate this organization is not a private foundation within the meaning of section 509(a) of the Code because it is described in section(s) 509(a)(1) and 170(b)(1)(A)(ii).

Donors may deduct contributions to this organization as provided in section 170 of the Code. 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 applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

If you have any questions, please call us at the telephone number shown above.

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SARAH BERKMAN
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DENVER CO 80205

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Teri M. Johnson".

Teri M. Johnson
Operations Manager, AM Ops. 3