Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

Based on the information you submitted in your application, we approved your request for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as listed at the top of this letter, is retroactive to your date of revocation.

If we indicated at the top of this letter that you’re required to file Form 990/990-EZ/990-N, our records show you’re required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar.

Letter 947  

Date: AUG 2 8 2018  
WREATHS ACROSS AMERICA  
PO BOX 249  
COLUMBIA FALLS, ME 04623  

Employer Identification Number: 20-8362270  
DLN: 17053232321018  
Contact Person: ZENIA LUK  
Contact Telephone Number: (877) 829-5500  
Accounting Period Ending: June 30  
Public Charity Status: 509(a)(2)  
Form 990/990-EZ/990-N Required: Yes  
Effective Date of Exemption: November 15, 2017  
Contribution Deductibility: Yes  
Addendum Applies: No  

ID# 31522
WREATHS ACROSS AMERICA

to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

[Signature]

Director, Exempt Organizations
Rulings and Agreements