

Verification Complete



10/11/2018

To Whom it May Concern:

The Road Runners Club of America (RRCA) verifies that your organization, **Pinebelt Pacers, EIN 05-0547796**, is a 501(c)3 organization as a subordinate organization through the Road Runners Club of America's group exemption status with the IRS.

Below are two important excerpts from the <http://www.irs.gov/pub/irs-pdf/p4573.pdf> that clearly outlines the procedure for group exemption letters and verifying subordinate organizations under the group exemption ruling:

- **What is a group exemption letter?** The IRS sometimes recognizes a group of organizations as tax exempt if they are affiliated with a central organization. This avoids the need for each of the organizations to apply for the exemption individually. A group exemption letter has the same effect as an individual exemption letter except that it applies to more than one organization.

Please see the accompanying copy of the RRCA's group exemption letter from the IRS.

- **How do I verify that an organization is included as a subordinate in a group exemption ruling?** The central organization that holds a group exemption (rather than the IRS) determines which organizations are included as subordinates under its group exemption ruling. Therefore, you can verify that an organization is a subordinate under a group exemption ruling by consulting the official subordinate listing approved by the central organization or by contacting the central organization directly. You may use either method to verify that an organization is a subordinate under a group exemption ruling.

This letter is to serve as official verification as outlined by the IRS that the organization referenced above is a 501(c)3 nonprofit organization under the RRCA's group exemption (EIN# 23-7283854, Group Exemption #2702) with the IRS.

If you need further information to verify the status, please feel free to contact Mike Webb, Membership Manager, at membership@rrca.org

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CINCINNATI OH 45999-0038

In reply refer to: 0248145604
Sep. 10, 2018 LTR 4167C 0
23-7283854 000000 00
00015758
BODC: TE

ROAD RUNNERS CLUB OF AMERICA INC
1501 LEE HWY STE 140
ARLINGTON VA 22209



006309

Employer identification number: 23-7283854
Group exemption number: 2702

Dear Taxpayer:

This is in response to your request dated Aug. 29, 2018, for information about your tax-exempt status.

Our records indicate we issued a determination letter to you in June, 1976, 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, 2106 and 2522.

Because IRC Section 170(c) describes your subordinate organizations, donors can deduct contributions they make to them.

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).

Sincerely yours,

Kim A. Billups, Operations Manager