



Department of the Treasury
Internal Revenue Service

P.O.Box 2508, M/S 6403
Cincinnati OH 45201

In reply refer to: 4077952422
Mar. 16, 2020 LTR 4168C 0
46-0661655 000000 00

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BODC: TE

DEFEAT MSA ALLIANCE
29924 JEFFERSON AVE
ST CLR SHORES MI 48082-1843



032903

Employer ID number: 46-0661655 *
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Feb. 26, 2020, about your tax-exempt status.



We issued you a determination letter in August 2013, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show 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 you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

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local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,

Stephen A. Martin

Stephen A. Martin
Director, EO Rulings & Agreements

Dear Taxpayer,
We're responding to your request dated Feb. 23, 2020, about your tax-exempt status.
We're glad you're getting private foundation status under IRC Section 501(c)(3) and Section 504(a) because you're described in IRC Section 504(a)(1) and (2).
Donors can deduct contributions they make to you as provided in IRC Section 170. You're also eligible to qualify for deductibility benefits under Section 170(e) and 170(f) if you're a 501(c)(3) organization.
In the heading of your letter, we indicated whether you were filing an annual information return. It was indicated to file a return. You must file one of the following by the 15th day of the month after the end of your annual accounting period:
- Form 990, Return of Organization Exempt from Income Tax
- Form 990-B, Return of Federal Income Tax for a Corporation
- Form 990-E, Return of Federal Income Tax for a Sole Proprietorship
- Form 990-T, Return of Federal Income Tax for a Trust
- Form 990-T-E, Return of Federal Income Tax for an Estate
- Form 990-T-INT, Return of Federal Income Tax for an Intergovernmental Entity
- Form 990-T-TRUST, Return of Federal Income Tax for a Trust
- Form 990-T-IND, Return of Federal Income Tax for an Individual
- Form 990-T-ORG, Return of Federal Income Tax for an Organization
- Form 990-T-INT, Return of Federal Income Tax for an Intergovernmental Entity
- Form 990-T-TRUST, Return of Federal Income Tax for a Trust
- Form 990-T-IND, Return of Federal Income Tax for an Individual
- Form 990-T-ORG, Return of Federal Income Tax for an Organization
If you have questions, call 855-829-5888 between 8 a.m. and 5 p.m. You can get IRS forms or publications you need from our website at www.irs.gov/forms or by calling 800-TAX-FORM (800-829-5888).