INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: OCT 17 2014

POSITIVELY ARTS FOUNDATION INC
3126 QUAIL CREST AVENUE
HENDERSON, NV 89052-0000

Employer Identification Number:
 45-2847061
DLN:
 26053651005284
Contact Person:
 CUSTOMER SERVICE   ID# 31954
Contact Telephone Number:
 (877) 829-5500
Accounting Period Ending:
 December 31
Public Charity Status:
 170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
 Yes
Effective Date of Exemption:
 September 6, 2014
Contribution Deductibility:
 Yes
Addendum Applies:
 Yes

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 on your application, we approved your
request for reinstatement under Section 7 of Revenue Procedure 2014-11. Your
effective date of exemption, as listed at the top of this letter, is the
submission date of your application.

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

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