

OGDEN UT 84201-0038

In reply refer to: 0437403980
Jan. 31, 2023 LTR 4168C 0
51-0169463 000000 00

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BODC: NOBOD

LEGAL SERVICES FOR CHILDREN INC
870 MARKET ST SUITE 356
SAN FRANCISCO CA 94102

Employer ID number: 51-0169463
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Jan. 20, 2023, about your tax-exempt status.

We issued you a determination letter in December 1975, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(03).

We also show you're a private non-operating foundation as defined under IRC 509(a).

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

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time).

Thank you for your cooperation.

Sincerely yours,

Brian R Wright

Brian R. Wright
Program Manager, AM OPS 1

