



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

WORLD ACADEMY OF ART AND SCIENCE
4225 SOLANO AVE STE 631
NAPA, CA 94558

Date:
11/09/2023
Employer ID number:
45-3077376
Document locator number (DLN):
29053095310003
Public charity status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N required:
Yes
Person to contact:
Name: Mr Scian
ID number: 31369
Telephone: 877-829-5500

Dear Applicant:

You previously notified the IRS of your intent to terminate your foundation status as a private foundation under Internal Revenue Code (IRC) Section 507(b)(1)(B) and become a public charity.

Based on the information you submitted at the end of your advance ruling period, we determined you terminated your private foundation status under the provisions of IRC Section 507(b)(1)(B). We reclassified you as of January 1, 2018 as a public charity described in the IRC Section listed at the top of this letter.

Because your tax-exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under IRC Section 501(c)(3).

If we indicated at the top of this letter you're required to file Form 990/990-EZ/990-N, you must 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 tax-exempt status will automatically be revoked. To determine the correct form for your organization, refer to Who Must File in the Form 990 instructions.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

This letter could help resolve questions on your foundation status. Keep it for your records.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements