



ROAD RUNNERS CLUB OF AMERICA

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January 17th, 2020

To Whom It May Concern:

Colorado Masters Running Association, (EIN 19-87134432) is a 501(c)3 organization through the Road Runners Club of America 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:

1. **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.

2. **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 nonprofit organization under the RRCA's group exemption (Group Exemption #2702) with the IRS.

If you need further information to verify the status, please feel free to contact me.

Sincerely,

Jean Knaack

Executive Director

We Run the Nation!
www.RRCA.org