

CINCINNATI OH 45999-0038

In reply refer to: 0248145604  
Sep. 10, 2018 LTR 4167C 0  
23-7283854 000000 00  
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BODC: TE

ROAD RUNNERS CLUB OF AMERICA INC  
1501 LEE HWY STE 140  
ARLINGTON VA 22209

Employer identification number: 23-7283854  
Group exemption number: 2702

Dear Taxpayer:

This is in response to your request dated Aug. 29, 2018, for information about your tax-exempt status.

Our records indicate we issued a determination letter to you in June, 1976, and you're currently exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also recognized the subordinates on the list you submitted as exempt from federal income tax under IRC Section 501(c)(3).

For federal income tax purposes, 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.

Because IRC Section 170(c) describes your subordinate organizations, donors can deduct contributions they make to them.

Please refer to [www.irs.gov/charities](http://www.irs.gov/charities) for information about filing requirements. Specifically, IRC Section 6033(j) provides that, if you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

In addition, each subordinate organization is subject to automatic revocation if it doesn't file a required return or notice for three consecutive years. Subordinate organizations can file required returns or notices individually or as part of a group return.

For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

Sincerely yours,



Kim A. Billups, Operations Manager

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