

**Internal Revenue Service**  
**P.O. Box 2508**  
**Cincinnati, OH 45201**

**Department of the Treasury**

**Date:** November 25, 2015

**Person to Contact:**

Mr. Flammer #0203064

**Toll Free Telephone Number:**

877-829-5500

**Employer Identification Number:**

58-1966822

PEDIATRIC BRAIN TUMOR FOUNDATION OF THE  
UNITED STATES INC  
302 RIDGEFIELD CT  
ASHEVILLE, NC 28806

Dear Sir or Madam:

This is in response to your November 5, 2015 request for information regarding your tax-exempt status.

Our records indicate you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in August 1992.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website [www.irs.gov/charities](http://www.irs.gov/charities) for information regarding filing requirements. Specifically, note that section 6033(j) of the Code automatically revokes the tax-exemption of any organization that fails to satisfy its filing requirement for three consecutive years. The automatic revocation of exemption is effective as of the due date of the third required annual filing or notice. The IRS maintains a list of organizations whose tax-exempt status was automatically revoked at IRS.gov.

If you have any questions, please call the phone number in the heading of this letter.

Sincerely,



Jeffrey I. Cooper  
Director, Exempt Organizations  
Rulings and Agreements