

ATLANTA GA 39901-0001

In reply refer to: 0750246520
Jan. 30, 2020 LTR 4168C 0
86-0098932 000000 00

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BODC: TE

UNITED WAY OF TUCSON AND SOUTHERN
ARIZONA INC
330 N COMMERCE PARK LOOP
TUCSON AZ 85745-2789

Employer ID number: 86-0098932
Form 990 required: Y

Dear Taxpayer:

We're responding to your request dated Jan. 21, 2020, about your tax-exempt status.

We issued you a determination letter in April 1958, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors may be eligible to deduct contributions they make to you under IRC Section 170(c)(5) if the contributions are voluntary and are made to a cemetery whose funds are irrevocably dedicated to the care of the cemetery as a whole. Donors can't deduct contributions they make to you for the perpetual care of a particular lot or crypt. Also, donors can't deduct payments they make to you as a part of the purchase price of a burial lot or crypt, even though irrevocably dedicated to the perpetual care of the cemetery as a whole.

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.

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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
time).

Thank you for your cooperation.

Sincerely yours,



Teri M. Johnson
Operations Manager, AM Ops. 3