

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **OCT 18 2012**

CHOICE EDUCATION FOUNDATION
7000 E BELLEVIEW AVE STE 320
GREENWOOD VILLAGE, CO 80111

Employer Identification Number:
45-5221944
DLN:
17053188323022
Contact Person:
LORI PERRY ID# 31107
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b) (A) (A) (vi)
Form 990 Required:
Yes
Effective Date of Exemption:
May 7, 2012
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

CHOICE EDUCATION FOUNDATION

Sincerely,

A handwritten signature in cursive script that reads "Holly O Paz". The signature is written in black ink and is positioned above the typed name.

Holly O. Paz
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PC



Department of the Treasury
Internal Revenue Service
OGDEN UT 84201-0016

Date of this notice: November 12, 2012
Notice Number: CP- 299
Taxpayer Identification Number:
45-5221944
Tax Form:
Tax Period:

014492.125817.0063.001 1 AB 0.374 536



CHOICE EDUCATION FOUNDATION
% DENISE D HOFFMAN
7000 E BELLEVIEW AVE STE 320
GREENWOOD VLG CO 80111-1638

For assistance, call:
1-877-829-5500



014492

Annual Electronic Notice Form 990-N (e-Postcard)

Why Are You Getting This Notice?

Our records indicate that your organization may be required to file an annual electronic notice (e-Postcard). If your organization has already filed this year's e-Postcard or a Form 990 or 990-EZ, no action is required.

Electronic Notice (e-Postcard) Requirements

- Tax-exempt organizations, other than political and foreign organizations not required to file Form 990 (or Form 990-EZ), because their gross receipts are normally \$50,000 or less must file an annual electronic notice, Form 990-N.
- A Section 509(a)(3) supporting organization of a religious organization whose gross receipts are normally \$5,000 or less may file an e-Postcard instead of Form 990 (or Form 990-EZ).
- Supporting organizations, not of a religious organization, generally must file a paper or electronic Form 990 (or Form 990-EZ) even if gross receipts are normally \$50,000 or less
- The annual electronic notice, Form 990-N, is due by the 15th day of the fifth month after the close of the organization's tax period. For example, the tax period ends on December 31 the Form 990-N is due May 15.

What Information is Required for the e-Postcard?

The e-Postcard requires the following information:

- Organization's legal name,
- Any other names the organization uses,
- Organization's mailing address,
- Organization's website address (if applicable),
- Organization's employer identification number (EIN),
- Name and address of a principal officer of the organization,
- Organization's annual tax period,
- Verify that the organization's annual gross receipts are still normally \$50,000 or less, and
- Indicate if the organization has terminated (is no longer in business).

How Does the Organization File the e-Postcard?

Information about the e-Postcard and a link to file the e-Postcard at no cost is available at www.irs.gov/eo under Annual Electronic Filing Requirement for Small Exempt Organizations.

What Happens if the Organization Fails to File the e-Postcard or Return?

Failure to file Form 990, Form 990-EZ, Form 990-PF or the e-Postcard, for three consecutive years will result in the organization's tax-exempt status being revoked as of the filing due date of the third year the return or e-Postcard is due

Can an Organization Have its Tax-Exempt Status Reinstated if it Was Revoked for Failing to File for Three Consecutive Years?

If the organization's tax-exempt status is revoked for failing to file the e-Postcard or information return, such as Form 990, Form 990-EZ, or Form 990-PF, for three consecutive years, the organization must apply (or reapply) for exemption using:

- Form 1023, Application for Recognition of Exemption, or
- Form 1024, Application for Exemption Under Section 501(a), and
- Pay the appropriate user fee.

Reinstatement of tax-exempt status may be retroactive if the organization can show that it had reasonable cause for not filing the e-Postcards or information returns.

Keep This Letter for Your Records

Be sure to keep a copy of this letter for your records and provide a copy to future officers. It will serve as a reminder of your filing requirement.