

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

DEPARTMENT OF THE TREASURY

Date: **JUN 07 2018**

FOUNDATION FOR A SMOKE-FREE WORLD
INC
C/O BAKER & HOSTETLER LLP
EDWARD JAY BECKWITH
1050 CONNECTICUT AVE NW STE 1100
WASHINGTON, DC 20036

Employer Identification Number:
82-2800838
DLN:
17053335327047
Contact Person:
GINGER L JONES ID# 31646
Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31
Form 990-PF Required:
Yes
Effective Date of Exemption:
September 8, 2017
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a private foundation within the meaning of Section 509(a).

You're required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, annually, whether or not you have income or activity during the year. If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PF" in the search bar to view Publication 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 1076

FOUNDATION FOR A SMOKE-FREE WORLD

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Stephen a. martin

Director, Exempt Organizations
Rulings and Agreements

Letter 1076



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

TOMER INBAR
C/O MORGAN LEWIS & BOCKIUS LLP
101 PARK AVE
NEW YORK, NY 10178

Date:
January 22, 2024
Person to contact:
Name: Ms. Chung
ID number: 0777227
Telephone: 877-829-5500
Fax: 855-204-6184
Hours: 8 a.m. – 5 p.m.

Dear Sir or Madam:

We're responding to your request of December 13, 2023, about the tax-exempt status of GLOBAL ACTION TO END SMOKING INC.

Our records also show this organization is a private foundation within the meaning of Internal Revenue Code Section 509(a).

Donors can deduct contributions to this organization as provided in Internal Revenue Code Section 170. Bequests, legacies, devises, transfers, or gifts to the organization or for its use are deductible for federal estate and gift tax purposes if they meet the requirements of IRC Sections 2055, 2106, and 2522.

If an organization fails to file an annual return or notice for three consecutive years, its tax-exempt status is revoked by operation of law. This is stated in IRC Section 6033(j)(1). The revocation is effective on the filing due date of the third annual return or notice. For more information about filing requirements, you can visit our website at www.irs.gov/eo.

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,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements