



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

Date:
11/18/2020
Person to contact:
Name: Cori Elliott
ID number: 31886
Telephone: (877) 829-5500

JACQUELINE PIMENTEL-GANNON
FAEGRE DRINKER BIDDLE & REATH
300 NORTH MERIDIAN ST STE 2500
INDIANAPOLIS, IN 46204

RE: Taxpayer name: SPIRITS FOR SMILES INC
Taxpayer EIN: 84-5091654

Dear Representative:

We're sending the enclosed material to you because of a power of attorney or other authorization we have on file.

If you have questions, contact the person listed at the top of this letter.

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Enclosure:
Letter 947



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

SPIRITS FOR SMILES INC
C/O DAVID HARTLEY
4449 MAJESTIC OAK COURT
WESTFIELD, IN 46062

Date:
11/18/2020
Employer ID number:
84-5091654
Person to contact:
Name: Cori Elliott
ID number: 31886
Telephone: (877) 829-5500
Accounting period ending:
December 31
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
March 4, 2020
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053717008250

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 public charity under the IRC Section listed at the top of this letter.

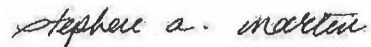
If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive 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-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

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

Internal Revenue Service

TE/GE, Exempt Organizations
550 Main Street
Cincinnati, OH 45202-5204

Official Business
Penalty for Private Use, \$300

neopostSM

11/30/2020

US POSTAGE \$000.50⁰⁰

FIRST-CLASS MAIL



US OFFICIAL MAIL
\$300 Penalty
For Private Use
ZIP 45202

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JACQUELINE PIMENTEL-GANNON
FAEGRE DRINKER BIDDLE & REATH
300 NORTH MERIDIAN ST STE 2500
INDIANAPOLIS, IN 46204

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