



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

Date:
 November 18, 2021
 Employer ID number:
 52-1967995
 Form 990 required:
 990, YES
 Person to contact:
 Name: Ms. Wiles
 ID number: 0196728

PEOPLE OF AMERICA FOUNDATION
 7723 GROTON RD
 BETHESDA, MD 20817

Dear Sir or Madam:

We're responding to your request dated February 16, 2021, about your tax-exempt status.

We issued you a determination letter in March 1997, 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 Section 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax-deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading, 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.

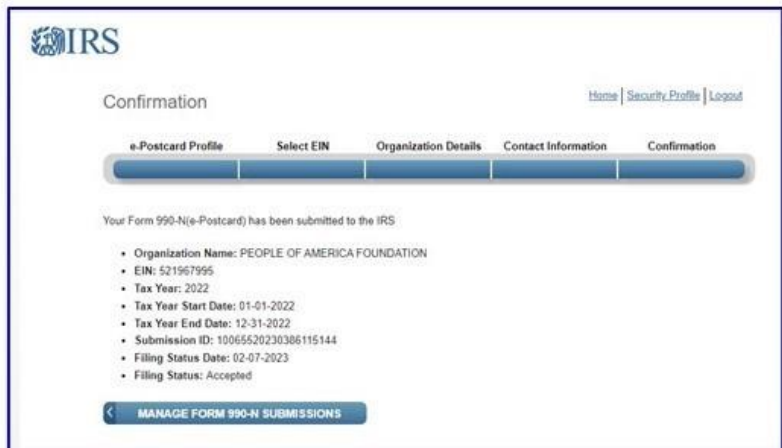
- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Form 990EZ
- Form 990-PF, Return of Private Foundation

According to IRC Section 6033(j), if you don't file a return for 3 consecutive years, we'll revoke your tax-exempt status.

You can get IRS forms or publications by calling 1-800-829-3676 (800-829-3676).

If you have questions, call 877-829-5500 (877-829-5500, toll-free, Hawaii follow Pacific time).

Thank you for your cooperation.



Sincerely,

Stephen A. Martin

Stephen A. Martin

Director, Exempt Organizations Rulings and Agreements

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