



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

**CHILDRENS HEALTH DEFENSE**  
**1227 N PEACHTREE PARKWAY**  
**PEACHTREE CITY, GA 30269**

**Date:**  
02/17/2021  
**Employer ID number:**  
26-0388604  
**Group exemption number:**  
1209  
**Subordinate contribution deductibility:**  
Yes  
**Addendum applies:**  
No  
**Person to contact:**  
Name: Benjamin L Davis  
ID number: 31465  
Telephone: (877) 829-5500

Dear Applicant:

We recognize your subordinates as exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Your group exemption number is listed above. Keep this letter for your records. It could help resolve questions on the exempt status of your subordinates.

Donors can deduct contributions they make to your subordinates under IRC Section 170. They're also qualified to receive tax-deductible bequests, devises, transfers or gifts under Section 2055, 2106 or 2522.

Your group exemption is effective as of the postmark date of your request, April 28, 2020.

#### **Annual filing requirements**

Your subordinates are required to file Form 990-series annual information returns unless they qualify as churches or integrated auxiliaries of churches or otherwise meet the exceptions in Income Tax Regulations Section 1.6033-2(g). You can file a group return on Form 990, Return of Organization Exempt from Income Tax, for two or more subordinate organizations who authorize you in writing to include them in the group return and who are on the same tax year as you.

You must get a separate employer identification number to use when you file a group return. Also, you can't file a group return using Form 990-EZ, Short Form Return of Organization Exempt from Income Tax. If you're required to file a Form 990-series return for yourself, you must file it as a separate return. You can't be included in the group return. A subordinate organization can choose to file a separate annual information return instead of being included in the group return. They must file one of the Form 990-series returns based on their annual gross receipts.

A subordinate organization that doesn't file a Form 990-series return, or isn't included in a group return for three consecutive tax years, will have its federal income tax exemption automatically revoked effective from the filing due date of the third tax year.

Your subordinates must include your assigned group exemption number on any Form 990-series return they file, including Form 990-T, Exempt Organization Business Income Tax Return. Advise them of their filing requirements and give them your group exemption number. Visit [www.irs.gov/charities-non-profits](http://www.irs.gov/charities-non-profits) to find information and other tax filing requirements for tax exempt organizations annual information returns.

**Annual group exemption update requirements**

Each year, you must submit an annual update to the IRS at least 90 days before the end of your annual accounting period, including changes to your subordinate groups. We'll generally send you a current list of subordinates six months before your update is due. Publication 4573, Group Exemptions, has more information on annual update requirements.

Mail your required annual update information to:

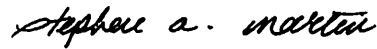
Internal Revenue Service  
Department of the Treasury  
Ogden, UT 84201-0027

**Additional information**

You can get any of the forms or publications mentioned in this letter by visiting our website at: [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs), or by calling 1-800-TAX-FORM (1-800-829-3676).

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