

Re: Tax-Exempt Status of the Jump\$tart Coalition for Personal Financial Literacy (**52-2031287**) and the **state affiliates** listed below.

The Internal Revenue Service (IRS) issued a favorable tax-exempt determination letter to the Jump\$tart Coalition for Personal Financial Literacy (Jump\$tart) in August 1997 and a favorable group advance ruling letter in 2001. To verify current tax-exempt status, the IRS states in IRS Revenue Procedure 2011-33 that “grantors and contributors may rely on the classification of an organization listed in or covered by **Publication 78**.” If an organization is found on this list, it signifies that it has received a ruling or determination letter from the IRS. To remain on the list, an organization’s status must not be suspended or revoked.

Publication 78—also known as the *Cumulative List of Organizations*—is available online at: <http://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Select-Check>. You may find Jump\$tart by its federal identification number **52-2031287**. You may also search “Jumpstart” by name (using an “s” rather than a dollar sign), entering “DC” as the state.

Since Jump\$tart’s tax classification is available immediately online; Jump\$tart’s legal counsel recommends referring requestors to the IRS website instead of periodically requesting updates to the determination letter. The tax-exempt determination letter could often take 60 days or more to obtain and only verifies that the organization was, at one time, tax-exempt.

Jump\$tart’s listing in Publication 78 will indicate that it is a “central organization” that has received a group exemption letter. Its subordinates—in this case, **Jump\$tart-affiliated state coalitions**—are also eligible to receive tax deductible contributions, even though these organizations are not listed separately in Publication 78. According to **IRS Publication 4573** (<http://www.irs.gov/pub/irs-pdf/p4573.pdf>), the central organization, rather than the IRS, would verify which organizations are included as subordinates under its group exemption ruling. As of **September 2017**, the following organizations are included in **Group Exemption 3712**:

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|-----------------------|----------------------|---------------------|-----------------------|
| ♦ Alabama Jump\$tart | ♦ Jump\$tart | ♦ Nevada Jump\$tart | ♦ South Carolina |
| ♦ California | Washington (State) | ♦ New Hampshire | Jump\$tart |
| Jump\$tart | ♦ Kansas Jump\$tart | Jump\$tart | ♦ South Dakota |
| ♦ Colorado Jump\$tart | ♦ Kentucky | ♦ New Mexico | Jump\$tart |
| ♦ Connecticut | Jump\$tart | Jump\$tart | ♦ Tennessee |
| Jump\$tart | ♦ Louisiana | ♦ North Carolina | Jump\$tart |
| ♦ Florida Jump\$tart | Jump\$tart | Jump\$tart | ♦ Texas Jump\$tart |
| ♦ Greater | ♦ Maine Jump\$tart | ♦ North Dakota | ♦ Utah Jump\$tart |
| Washington | ♦ Massachusetts | Jump\$tart | ♦ Vermont Jump\$tart |
| Jump\$tart (DC) | Jump\$tart | ♦ Ohio Jump\$tart | ♦ Virginia Jump\$tart |
| ♦ Idaho Financial | ♦ Minnesota | ♦ Oklahoma | ♦ West Virginia |
| Literacy Coalition | Jump\$tart | Jump\$tart | Jump\$tart |
| ♦ Illinois Jump\$tart | ♦ Mississippi | ♦ Oregon Jump\$tart | ♦ Wisconsin |
| ♦ Indiana Jump\$tart | Jump\$tart | ♦ Pennsylvania | Jump\$tart |
| ♦ Iowa Jump\$tart | ♦ Montana Financial | Jump\$tart | ♦ Wyoming |
| ♦ Jump\$tart Puerto | Education Coalition | ♦ Rhode Island | Jump\$tart |
| Rico | ♦ Nebraska Financial | Jump\$tart | |
| | Education Coalition | | |

Thank you for your interest in the Jump\$tart Coalition. Please contact us if you have any questions www.jumpstart.org. Sincerely,



Laura Levine, President and CEO

