



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

THE LOUIS AND GLORIA FLANZER
PHILANTHROPIC TRUST
C/O BRISTOL CONSULT
335 MADISON AVE 24TH FLR
NEW YORK, NY 10017

Date:

February 12, 2020

Taxpayer ID Number:

14-6285967

End of 60-Month period:

January 2025

Person to contact:

Name: M. FIELDS

ID number: 194416

Toll-free telephone:

877-829-5500

Dear Sir or Madam:

We received your notification of intent to terminate your private foundation status under Internal Revenue Code (IRC) Section 507(b)(1)(B) during a 60-month period beginning January 1, 2020. We updated our records accordingly.

You stated that you intend to operate as an organization described in IRC Section 509(a)(vi) during the 60-month period.

During the 60-month period

You must file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, by the 15th day of the fifth month after the end of your annual accounting period. If you don't file Form 990-PF on time, you could be charged a penalty of \$20 a day, up to \$10,000 or 5 percent of your gross receipts (whichever is less), unless you have reasonable cause for the delay.

Note: If your gross receipts for the tax year exceed \$1,000,000, the penalties are higher.

You must pay any tax required by IRC Section 4940 during the 60-month period. If you don't, and it's later determined that you owe tax for any of the 60-month period, you'll also owe interest and penalties (IRC Section 6601).

At the end of the 60-month period

Within 90 days after your 60-month period ends, you must show that you've met the requirements of IRC Section 509(a)(1), (2), or (3) for the 60-month period by sending us Form 8940, Request for Miscellaneous Determination Under Section 507, 509(a), 4940, 4942, 4945, and 6033 of the Internal Revenue Code.

Letter 6122 (7-2019)

Catalog Number 71628Q

If we find you successfully met the requirements of IRC Section 509(a)(1), (2), or (3) for the 60-month period, you'll be classified for all purposes beginning with the first day of the first taxable year of the 60-month period and thereafter, so long as you continue to meet the requirements of Section 509(a)(1), (2), or (3). Additionally, if you satisfy the requirements of IRC Section 507(b)(1)(B) at the end of your 60-month period, you will not incur tax under IRC Section 507(c).

If we find you didn't meet the requirements for the 60-month period, you'll be classified as a private foundation for the 60-month period and after, except for any taxable years within the 60-month period where you satisfy the requirements of IRC Section 509(a)(1), (2), or (3).

Additional information

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

You can get the forms and publications mentioned in this letter from our website at [IRS.gov/forms-pubs](https://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676).

[Selectable paragraph A: Use if there is a POA]

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

If you have questions, you can call the contact person shown above between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Sincerely,



Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements