



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

IUP RESEARCH INC
1179 GRANT STREET SUITE ONE
INDIANA, PA 15701

Date:

April 29, 2019

Employer ID number:

57-1175778

Person to contact / ID number:

Mrs. Garner

ID# 1747385

Contact telephone number:

1-877-829-5500

Form 990/990-EZ/990-N required:

Yes

Dear Applicant:

In your letter dated January 25, 2019, you requested reclassification of foundation status as a public charity.

Our records indicate you are tax exempt under IRC Section 501(c)(3). You're currently classified as a public charity described in IRC Sections 509(a)(3).

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in IRC Section 509(a)(2) and updated our records.

Because your tax-exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under IRC Section 501(c)(3).

This letter could help resolve questions on your foundation status. Keep it for your records.

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

Sincerely,

A handwritten signature in black ink that reads "Stephen A. Martin".

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements