



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

Date:
09/21/2023
Employer ID number:
88-1984587
Form 990/990EZ/990-N required:
Yes
Person to contact:
Name: George B. Bell
ID number: 11355
Telephone: 877-829-5500

INSTITUTE FOR HEALTH CARE ETHICS INC
1600 LIBERTY BUILDING
BUFFALO, NY 14202

Dear Applicant:

In your letter dated July 20, 2023, you requested a reclassification of foundation status as a public charity.

Our records indicate you are classified as a private foundation. You claim you're erroneously classified as a private foundation and are requesting correction of the error.

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi) 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).

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

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,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements



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Cincinnati, OH 45201

ROBERT P INGRASCI CPA
369 FRANKLIN STREET
BUFFALO, NY 14202

Date:
09/21/2023
Taxpayer ID number:
88-1984587
Taxpayer or applicant name:
INSTITUTE FOR HEALTH CARE
ETHICS INC
Person to contact:
Name: George B. Bell
ID number: 11355
Telephone: 877-829-5500
Fax:

Dear Representative:

We're sending the enclosed material to you because of a power of attorney or other authorization we have on file.

If you have questions, contact the person listed at the top of this letter.

Sincerely,

Stephan A. Markson

Director, Exempt Organizations
Rulings and Agreements

Enclosures:
Letter 4425