

Internal Revenue Service

P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date:

MAY 02 2019

Carversville Farm Foundation
6156 Sawmill Rd.
Carversville, PA 18913

Employer Identification Number:

46-2855564

Person to Contact - ID Number:

Grace Tsou - 1000195430

Contact Telephone Number:

877-829-5500 Toll-Free

Dear Applicant:

In your letter dated December 12, 2018, you notified us that you no longer meet the requirements of a publicly supported organization and requested reclassification as a private foundation described in Section 509(a) of the Internal Revenue Code.

Based on the information you submitted, we have determined that you're a private foundation as defined in Section 509(a) of the Code.

Further, we've determined you qualify as a private operating foundation under Section 4942(j)(3) of the Code. You will be treated as a private operating foundation as long as you continue to meet the requirements of Section 4942(j)(3).

You're required to file Form 990-PF, *Return of Private Foundation*, annually. Since you're classified as a private foundation as of January 1, 2018, you should complete all parts of Form 990-PF for the year ending December 31, 2018.

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

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

If you have any questions, please call our toll free number shown in the heading of this letter.

Sincerely,



Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements