

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: MAR 07 2017

COPS DIRECT
C/O AARON NEGHERBON
2400 CARMINO RAMON STE 105
SAN RAMON, CA 94583

Employer Identification Number:
81-3967795
DLN:
17053351317046
Contact Person:
RACHEL M LEIFHEIT ID# 31617
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
September 14, 2016
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

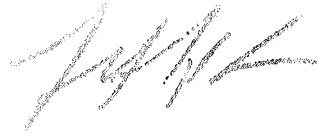
If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

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.

Letter 947

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Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey I. Cooper". The signature is stylized with a large initial "J" and "C".

Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0038

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COPSDIRECT
4000 EXECUTIVE PARKWAY 375
SAN RAMON CA 94583-4287

For your reference	
Notice name	CP148B
Notice date	August 15, 2022
Employer ID number	XX-XXX7795
For more information Visit irs.gov/cp148b to learn more about this notice and what to do and avoid waiting on the phone.	

200925

We changed your mailing address

We updated your mailing address in our records because the address entered on a tax return or Form 8822-B was different from the one in our records. We will no longer mail notices and letters to the address above. In addition, we sent an address confirmation notice to your new mailing address.

What does this mean

- Our update may be for minor changes in word and abbreviations (e.g., ST instead of Street). We recommend you verify your full address, abbreviations, and zip code using the United State Postal Service (USPS) address look up tool. This will ensure your address meets the mailing standards and avoid minor changes from happening in the future.
- Review your most recent filed returns or Form 8822-B to verify that an address update was required.
- If your address should not have been changed, you can call us at 800-829-0115, visit irs.gov/addresschange for more information or write to us at the address in upper left corner.
- **Caution for employers regarding third party payroll providers:**
 - If we find any issues with an account, we send a letter or notice to your address of record. We strongly caution any employer against changing the address of record to that of a payroll service provider or other third party as it may significantly limit our ability to inform the employer of tax matters involving the business.
 - The employer is ultimately responsible for depositing and paying all federal employment tax liabilities.
 - For more information visit irs.gov/outsourcing-payroll-duties.
- Keep this notice for your records.
- Please be sure you (or your tax preparer) always enter your correct mailing address on tax returns in exactly the same way every time you file unless you change your mailing address after you filed your last return.