



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

Date:
03/09/2023
Employer ID number:
88-2863429
Form 990/990EZ/990-N required:
Yes
Person to contact:
Name: Ms. Liyanage
ID number: 32069
Telephone: 877-829-5500

CLIMATE LAND LEADERS
3129 36 AVE S
MINNEAPOLIS, MN 55406

Dear Applicant:

In your letter dated October 2, 2022, 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.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements



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

CLIMATE LAND LEADERS
3129 36 AV S
MINNEAPOLIS, MN 55406

Date:
07/27/2022
Employer ID number:
88-2863429
Person to contact:
Name: Customer Service
ID number: 31954
Telephone: (877) 829-5500
Accounting period ending:
December 31
Form 990-PF required:
Yes
Effective date of exemption:
June 18, 2022
Addendum applies:
No
DLN:
26053593002332

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 private foundation within the meaning of Section 509(a).

You're required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, annually, whether or not you have income or activity during the year. 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-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.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements