



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

Date:  
January 12, 2024  
Person to contact:  
Name: Angela G Foster  
ID number: 0203069  
Telephone: 877-829-5500  
Fax: (855)204-6184  
Hours: 8:00am-5:00pm M-F

ADAM STARK  
1800 GRANT STREET SUITE 200  
DENVER, CO 80203

Dear Sir or Madam:

We're responding to your request of December 21, 2023, about the tax-exempt status of REGENTS OF THE UNIVERSITY OF COLORADO.

We issued a determination letter in October 1939, granting this organization exemption from federal income tax under Internal Revenue Code Section 501(c)(3).

Our records show this organization is not a private foundation within the meaning of Internal Revenue Code (IRC) Section 509(a) because it's described in IRC Sections 509(a)(1) and 170(b)(1)(A)(ii).

If an organization fails to file an annual return or notice for three consecutive years, its tax-exempt status is revoked by operation of law. This is stated in IRC Section 6033(j)(1). The revocation is effective on the filing due date of the third annual return or notice. For more information about filing requirements, you can visit our website at [www.irs.gov/eo](http://www.irs.gov/eo).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely,

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

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements