



**Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities**

P.O. Box 2508
Cincinnati, OH 45201

SA SMOKE SPORTS
8200 MICRON DR
SAN ANTONIO, TX 78251

Date:

07/12/2024

Employer ID number:

99-3574570

Person to contact:

Name: Customer Service

Telephone: 877-829-5500

Accounting period ending:

December 31

Public charity status:

170(b)(1)(A)(vi)

Form 990 / 990-EZ / 990-N required:

Yes

Effective date of exemption:

June 18, 2024

Contribution deductibility:

Yes

Addendum applies:

No

DLN:

26053587007964

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.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements