



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

VOICE FOR REFUGE ACTION FUND INC
PO BOX 1933
ELKHART, IN 46515

Date:
05/30/2023
Employer ID number:
84-3906377
Person to contact:
Ms. Liyanage
Employee ID number:
ID# 32069
Contact telephone number:
(877) 829-5500
Accounting period ending:
December 31
Form 990/990-EZ/990-N required:
Yes
Effective date of exemption:
May 15, 2022
Contribution deductibility:
No

Dear Applicant:

We are pleased to tell you we determined you are exempt from federal income tax under Section 501(c)(4) of the Internal Revenue Code (the Code). **Because this letter could help resolve questions regarding your exempt status, you should keep it in your permanent records.**

This letter is based on our review of your application for tax-exempt status and the representations you made in response to Letter 5228, *Optional Expedited Process for Certain Exemption Applications Under Section 501(c)(4)*.

You can't rely on this letter during any tax year when your activities are inconsistent with the representations you made in response to Letter 5228, including the amount of expenditures incurred or time spent on particular activities.

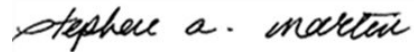
If your activities cease to be consistent with those representations, but you determine that you continue to meet the requirements of a Section 501(c)(4) organization, you may consider yourself exempt under Section 501(c)(4) of the Code and continue to file Form 990, *Return of Organization Exempt From Income Tax*. However, you must notify the IRS about such representations ceasing to be correct on Schedule O, *Supplemental Information to Form 990 or 990-EZ*, of your Form 990.

As an organization described in Section 501(c)(4) of the Code, you are expressly prohibited from allowing any part of your net earnings to inure to the benefit of any private shareholder or individual. Additionally, any transaction that provides such inurement may be subject to excise taxes imposed by Section 4958 of the Code. This letter is not determining whether any of your present or proposed arrangements would be considered an excess benefit transaction resulting in tax under Section 4958.

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

Thank you for your cooperation.

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements