

CINCINNATI OH 45999-0038

In reply refer to: 0248181619
July 24, 2018 LTR 4168C 0
46-3165852 000000 00
00018898
BODC: SB

AMERICAN PETROLEUM PROFESSIONAL
IRANIAN HERITAGE
3200 WILCREST DR STE 430
HOUSTON TX 77042

022266

Employer ID number: 46-3165852
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated July 13, 2018, about your tax-exempt status.

We issued you a determination letter in May 2017, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're a private operating foundation as defined under IRC Section 4942(j)(3).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

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

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time).

Thank you for your cooperation.

Sincerely yours,



Kim A. Billups, Operations Manager
Accounts Management Operations 1