

February 10, 2023

Roanoke Rams EIN 92-1984973 2025 10th street nw Roanoke, Virginia 24012

Dear Administrator,

This letter is in response to your recent request with regard to your 501(c)(3) application for subordinate status under American Youth Football, Inc.

American Youth Football, Inc. has received and submitted a request to the Internal Revenue Service, adding your organization to our roster of subordinates. As such, your organization may rely on this letter and conduct itself in accordance with the practices of a 501(c)(3) tax exempt organization. Contributions to your organization are deductible under section 170 of the Code, and you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2252 of the Internal Revenue Code.

American Youth Football is recognized as a 501(c)(3) tax-exempt organization and holds central organization status. Our tax ID # is 31-1484747 and our group number is 5277. Subordinates are required to include this number on their Form 990 as filed with the IRS.

As a 501(c)(3) tax exempt organization you are required to file with the IRS an annual report on Form 990, 990N or Form 990 EZ. This filing and any and all donation receipts should bear your organizations EIN# and not that of American Youth Football's. A failure to file your tax returns for three consecutive years will result in an automatic revocation for your tax exempt status by the IRS.

Sincerely yours,

Adam Laufer

**Executive Vice President** 

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& General Counsel

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