



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

OBI HEART FOUNDATION  
C/O OKECHUKWU OBILOR  
1917 KERN MOUNTAIN WAY  
ANTIOCH, CA 94531

Date:  
04/03/2023  
Employer ID number:  
86-3445241  
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:  
October 22, 2020  
DLN:  
29053045002003  
Addendum applies:  
No  
Person to contact:  
Name: Eric Kaye  
ID number: 31612  
Telephone: (877) 829-5500

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). 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.

Except for the provisions in IRC Section 4948(c), if you receive substantially all of your support (other than gross investment income) from sources outside the U.S., the provisions contained in IRC Chapter 42 (relating to excise taxes) won't apply to you. Under Section 4948(c), you will lose your exemption if you engage in a willful and flagrant prohibited transaction or repeated prohibited transactions. A prohibited transaction is a transaction that would subject you or a disqualified person to excise tax under Chapter 42 (other than Section 4942) if you were a domestic organization.

Generally, U.S. citizens and residents cannot deduct contributions made to you for U.S. income tax purposes. See the U.S. income tax treaty, if any, with your country of residence for more information and for possible exceptions.

You can receive transfers deductible by U.S. citizens and residents for U.S. estate and gift tax purposes to the extent allowable under IRC Sections 2055 and 2522.

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). If you don't normally have more than \$50,000 in annual gross receipts from sources within the U.S., and you don't engage in significant activity in the U.S. (other than investment activity), you may submit the Form 990-N, e-Postcard, annually instead of Form 990 or 990-EZ. If you don't file a required return or notice for three consecutive years, your exempt status will automatically be revoked. For more information on filing requirements, see Revenue Procedure 2011-15, 2011-3 I.R.B. 322.

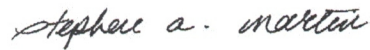
You're subject to unrelated business income tax under IRC Section 511 on your unrelated business taxable income derived from sources within the U.S. or effectively connected with the conduct of a trade or business within the U.S. (whether or not such income is derived from sources within the U.S.). For purposes of these rules, the "U.S." includes only the fifty states and the District of Columbia. See Publication 598, Tax on Unrelated Business Income of Exempt Organizations, for more information.

If you have employees in the U.S. (whether they are U.S. residents or not) you may be liable for federal employment taxes, including the withholding of tax. See Publication 15, (Circular E), Employer's Tax Guide, and Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, for more information.

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](http://www.irs.gov/charities) and search "4221-PC" to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for information on your recordkeeping, reporting, and disclosure requirements as a public charity.

Sincerely,



Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements