



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

Date:  
August 30, 2024  
Employer ID number:  
99-3143565  
Form 990/990EZ/990-N required:  
Yes  
Person to contact:  
Name: Sonserae Stallings  
ID number: 10055  
Telephone: 877-829-5500

THE COCKAYNE SYNDROME FOUNDATION INC  
C/O GEANA DYER  
652 TOM MILLER ROAD  
APT 4  
PLATTSBURGH, NY 12901

Dear Applicant:

In your letter dated July 25, 2024, you requested a reclassification of foundation status as a public charity.

Our records indicate you are classified as a private foundation. You claim you're erroneously classified as a private foundation and are requesting correction of the error.

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in IRC Sections 170(b)(1)(A)(vi) and updated our records.

Because your tax-exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under IRC Section 501(c)(3).

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://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.

This letter could help resolve questions on your foundation status. Keep it for your records.

Sincerely,

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

Stephen. A. Martin  
Director, Exempt Organizations  
Rulings and Agreements