



Department of the Treasury Internal
Revenue Service
Tax Exempt and Government Entities

P.O. Box 2508
Cincinnati, OH 45201

AMES FOUNDATION
C/O GOULSTON & STORRS PC
1 POST OFFICE SQUARE FL 25
BOSTON, MA 02109-2115

Date:
01/07/2026
Employer ID number:
04-6061117
Form 990-PF:
Yes
Person to contact:
Name: Fredrick McBride
ID number: 5357377
Telephone: 877-829-5500

Dear Applicant:

In your letter dated November 18, 2025, you requested a reclassification of foundation status as a private operating foundation.

Our records indicate you're tax exempt under IRC Section 501(c)(3) and are classified as a private foundation. Based on the information you provided, we determined you meet the requirements for classification as a private operating foundation as described in IRC Section 4942(j)(3) and updated our records. You'll be treated as a private operating foundation as long as you continue to meet the requirements of IRC Section 4942(j)(3).

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. Enter "4221-PF" in the search bar to view Publication 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, which describes your recordkeeping, reporting, and disclosure requirements.

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

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements