

RECEIVED MAR 23 2026

PHILADELPHIA PA 19255

In reply refer to: 3552297910
Mar. 19, 2026 LTR 4168C 0
58-2492929 000000 00
Input Op: 3552297910 00030438
BODC: TE

LUPUS RESEARCH ALLIANCE INC
52 VANDERBILT AVE RM 401
NEW YORK NY 10017-3851

003358

Employer ID number: 58-2492929
Form 990 required: YES

Dear Taxpayer:

We're responding to your request dated Mar. 10, 2026, about your tax-exempt status.

We issued you a determination letter in January 2000, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(VI).

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.

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 time).

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58-2492929 000000 00

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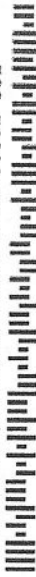
Official Business
Penalty for Private Use, \$300



Department of the Treasury
Internal Revenue Service

PHILADELPHIA PA 19255

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