



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

STAND IN THE GAP
5473 BLAIR RD SUITE 100 PMB 917150
DALLAS, TX 75231

Date:
01/22/2026
Employer ID number:
93-1417599
Form 990/990EZ/990-N required:
Yes
Person to contact:
Name: N. Sharma
ID number: 5577408
Telephone: (877) 829-5500

Dear Applicant:

In your letter dated December 12, 2025, 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 509(a)(1) and 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. 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,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements