



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

ALGIERS MUSIC AND ARTIST STUDIO
FOUNDATION
C/O KARL ROY
941 TECHE STREET
NEW ORLEANS, LA 70114

Date:
December 09, 2024
Employer ID number:
93-3087842
Person to contact:
Name: J.Guo
ID number: 5577252
Telephone: 877-829-5500
Accounting period ending:
December 31
Public charity status:
509(a)(2)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
May 29, 2024
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053627005064

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). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. 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.

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) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

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. 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.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Mr. Karl Roy
Algiers Music and Artist Studio Foundation (AMAS Foundation)
935 Teche Street
New Orleans, LA 70114
(504) 717-7968

December 3, 2024

Raja Kambhampati
Room 6403
Internal Revenue Service Exempt Organizations
PO Box 2508
Cincinnati, OH 45201
Group 7830

Subject: Organizational Activities and Operations for AMAS Foundation (EIN #93-3087842)

To Whom It May Concern,

The Algiers Music and Artist Studio Foundation (AMAS Foundation) respectfully submits this letter to provide additional information regarding our activities and operations. Below, we have addressed your questions in detail:

a. What specific activities do we conduct?

The AMAS Foundation conducts a variety of activities aimed at fostering arts, education, and community engagement. These activities include:

- Providing FREE classes and workshops in music, art, reading, writing, business development, self-defense, yoga, and other practical skills.
- Hosting FREE live music performances, networking events, and community service projects.
- Offering FREE access to a library, office space, and essential resources such as Wi-Fi, printing, and a mental health and wellness room.

b. Who participates in the activities?

Our programs serve a diverse audience, including:

Adults and children, particularly artistic individuals and people of color.

Community members seeking skill development, creative expression, or personal growth. Visitors and collaborators from local schools, businesses, and nonprofit organizations.

c. Where do we conduct the activities?

Activities are conducted at a multi-use facility located at 935 Teche Street in New Orleans, Louisiana. The facility includes classrooms, performance spaces, a library, a garden, and wellness areas designed to support our mission.

d. How often do the activities occur?

Activities occur regularly throughout the year, with programming offered daily or weekly depending on the specific class, workshop, or event. Live performances and community service projects are typically held monthly or quarterly.

e. Fees charged?

We strive to make our programs accessible to all. Our activities, such as workshops and classes, are offered FREE of charge to youth and families of low wealth.

f. Percentage of time and resources spent on nonprofit activities?

The AMAS Foundation dedicates 100% of its time and resources to nonprofit activities. Our focus is entirely on fulfilling our mission to empower the community through arts, culture, and education.

Thank you for your attention to this matter.

Sincerely,

Karl Roy

Karl Roy
Algiers Music and Artist Studio Foundation (AMAS Foundation)



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

PO Box 2508
Cincinnati, OH 45201

Date:

November 14, 2024

Employer ID number:

93-3087842

Person to contact:

Name: Raja R Kambhampati

ID number: 5240739

Telephone: 470-639-2694

Fax: 877-610-5767

Response due date:

December 12, 2024

ALGIERS MUSIC AND ARTIST STUDIO
FOUNDATION
C/O KARL ROY
941 TECHE STREET
NEW ORLEANS, LA 70114

Dear Applicant:

Why you are receiving this letter

We need more information to consider the determination letter request you submitted on Form 1023-EZ.

What you need to do now

Provide the information requested and submit your response by the due date above.

- Include the penalties of perjury declaration with your response, signed by one of your officers, directors, trustees, or other officials who are authorized to sign for you.
- Attach a copy of the cover letter to your response.
- Send one copy of your response. Multiple responses may result in processing delays.
 - Prior to calling to verify we received your response, allow adequate processing time. Allow 3 business days for faxing and 7 business days for mailing in responses.
- **Don't** include any personal identifying information, such as, bank account or Social Security numbers.
 - This could result in identity theft or other adverse consequences if publicly disclosed.

If we approve your request, typically we're required by law to make your request and the information you submit available for public inspection.

How to respond

• Document Upload Tool (DUT):

DUT provides a safe means for exchanging information with us online. Send us your documents by visiting [IRS.gov/SendMyReply](https://www.irs.gov/SendMyReply) and enter access code 2jgdc-u34cz.

The access code expires after 70 days. If you need another code relating to this case, contact the specialist listed in the top right corner of the letter.



Or scan here to reply
and upload documents.

• Fax: 877-610-5767

You may fax your documents to the fax number shown above, using either a fax machine or online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security policies.

• US Mail:

ATTN: Raja Kambhampati Room 6403
Internal Revenue Service Exempt Organizations
PO Box 2508
Cincinnati, OH 45201
Group 7830

• Street Address (delivery service):

ATTN: Raja Kambhampati Room 6403
Internal Revenue Service Exempt Organizations
550 Main Street
Cincinnati, OH 45201
Group 7830

What you should know

You must exhaust all administrative remedies available to you within the IRS before a court will issue a declaratory judgment about your exempt status, under Internal Revenue Code (IRC) Section 7428(b)(2).

You must take all reasonable steps in a timely manner to secure a determination under IRS procedures, including providing the information we need to act on your request.

If you fail to timely provide the requested information, you may lose your rights to pursue a declaratory judgment under IRC Section 7428.

See Rev. Proc. 2024-5 section 10.01, updated annually, to see a list of determinations eligible for declaratory judgment rights under IRC Section 7428.

If you don't respond or provide all the requested information by the due date:

- Your case may be closed without a determination,
- We won't refund any user fee you paid, and
- You'll need to submit a new request and user fee if you would like us to reconsider your request.

If you haven't established that you meet the requirements for exemption for the subsection requested, we may make an adverse determination.

Taxpayer rights and sources for assistance

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. To learn more, visit taxpayeradvocate.irs.gov or call 877-777-4778.

Where to find more information

Find tax forms or publications by visiting [IRS.gov/forms](https://irs.gov/forms) or calling 800-TAX-FORM (800-829-3676).

If you have questions or need additional time to respond, call me at the number listed at the top of this letter. You can call my supervisor, Roger W Vance at 513-975-6666 if you still have concerns after speaking with me.

Sincerely,

Raja R Kambhampati

Raja R Kambhampati
Exempt Organizations Specialist

Enclosures:
Information Request

Information Request

First Request

Information we need to make our determination

1. Include the following declaration with your response. The declaration must accompany responses per Revenue Procedure 2024-5, updated annually. You can sign and date the statement below or place it into the body of your signed response. It must be signed and dated by an officer, director, trustee or other official who is authorized to sign for you (not a representative authorized by a power of attorney).

Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and, to the best of my knowledge and belief, the request or modification contains all the relevant facts relating to the request, and such facts are true, correct, and complete.

Signature of Authorized Individual

Date

2. Provide a more detailed description of your past, present, and future activities. In general, you should include:
 - a. What specific activities you conduct
 - b. Who participates in the activities
 - c. Where you conduct the activities
 - d. When or how often the activities occur
 - e. What fees, if any, are charged and how you determine them
 - f. What percentage of your time and resources you spend on the activities

How to submit the requested information (do's and don'ts)

Do

- **Include** the penalties of perjury declaration with your response, signed by one of your officers, directors, trustees, or other officials who are authorized to sign for you.
- **Attach** a copy of the cover letter to your response. This enables us to associate your response quickly and accurately with your case file.
- **Send** only one copy of your response. Multiple responses may result in processing delays.
 - **Allow** adequate processing time if you call to verify, we received your response. Allow three business days for fax and seven business days for mail in responses.

Don't include any personal identifying information like bank account or social security numbers that could result in identity theft or other adverse consequences if publicly disclosed. If we approve your request, we're generally required by law to make your request and the information you submit in response to this letter available for public inspection. If you have questions about the public inspection of your request or other documents, please call me.

**Streamlined Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code**

Do not enter Social Security numbers on this form as it will be made public.

Information about Form 1023-EZ and its separate instructions is at www.irs.gov/form1023ez

Note: If exempt status is approved, this application will be open for public inspection.

Check this box to attest that you have completed the Form 1023-EZ Eligibility Worksheet in the current instructions, are eligible to apply for exemption using Form 1023-EZ, and have read and understand the requirements to be exempt under section 501(c)(3).

Have your annual gross receipts exceeded \$50,000 in any of the past 3 years and/or do you project that your annual gross receipts will exceed \$50,000 in any of the next 3 years? If yes, stop. Do not file Form 1023-EZ. See Instructions. Yes No

Do you have total assets the fair market value of which is in excess of \$250,000? If yes, stop. Do not file Form 1023-EZ. See Instructions. Yes No

Part I Identification of Applicant

1a Full Name of Organization ALGIERS MUSIC AND ARTIST STUDIO FOUNDATION		b Care Of Name (if applicable) KARL ROY	
c Mailing Address (number, street, and room/suite). If a P.O. box, see instructions. 941 TECHE STREET		d City NEW ORLEANS	e State LA
		f Zip code + 4 70114	
2 Employer Identification Number 93-3087824	3 Month Tax Year Ends (MM) 12	4 Person to Contact if More Information is Needed CHERIE GOINS PHD	
5 Contact Telephone Number 504-717-7968		6 Fax Number (optional)	7 User Fee Submitted \$275.00
8 List the names, titles, and mailing addresses of your officers, directors, and/or trustees. (If you have more than five, see instructions.)			
First Name: KARL	Last Name: ROY	Title: REGISTERED AGENT	
Street Address: 941 TECHE STREET	City: NEW ORELANS	State: LA	Zip code + 4: 70114
First Name:	Last Name:	Title:	
Street Address:	City:	State:	Zip code + 4:
First Name:	Last Name:	Title:	
Street Address:	City:	State:	Zip code + 4:
First Name:	Last Name:	Title:	
Street Address:	City:	State:	Zip code + 4:
First Name:	Last Name:	Title:	
Street Address:	City:	State:	Zip code + 4:
First Name:	Last Name:	Title:	
Street Address:	City:	State:	Zip code + 4:
9a Organization's Website (if available):			
b Organization's Email (optional): SUPPORT@ALGIERSCHMASSTUDIO.COM			

Part II Organizational Structure

- To file this form, you must be a corporation, an unincorporated association, or a trust. **Select the box** for the type of organization.
 Corporation Unincorporated association Trust
- Check this box** to attest that you have the organizing document necessary for the organizational structure indicated above. (See the instructions for an explanation of **necessary organizing documents**.)
- Date incorporated if a corporation, or formed if other than a corporation (MMDDYYYY): 05292024
- State of Incorporation or other formation: Louisiana
- Section 501(c)(3) requires that your organizing document must limit your purposes to one or more exempt purposes within section 501(c)(3).
 Check this box to attest that your organizing document contains this limitation.
- Section 501(c)(3) requires that your organizing document must not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.
 Check this box to attest that your organizing document does not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.
- Section 501(c)(3) requires that your organizing document must provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.
 Check this box to attest that your organizing document contains the dissolution provision required under section 501(c)(3) or that you do not need an express dissolution provision in your organizing document because you rely on the operation of state law in the state in which you are formed for your dissolution provision.

Part III Your Specific Activities

1 Briefly describe the organization's mission or most significant activities (limit 250 characters)

COMMUNITY DEVELOPMENT, CREATIVE ARTS AND CULTURE

2 Enter the appropriate 3-character NTEE Code that best describes your activities (See the instructions): A20

3 To qualify for exemption as a section 501(c)(3) organization, you must be organized and operated exclusively to further one or more of the following purposes. By checking the box or boxes below, you attest that you are organized and operated exclusively to further the purposes indicated. **Check all that apply.**

- Charitable
- Religious
- Educational
- Scientific
- Literary
- Testing for public safety
- To foster national or international amateur sports competition
- Prevention of cruelty to children or animals

4 To qualify for exemption as a section 501(c)(3) organization, you must:

- Refrain from supporting or opposing candidates in political campaigns in any way.
- Ensure that your net earnings do not inure in whole or in part to the benefit of private shareholders or individuals (that is, board members, officers, key management employees, or other insiders).
- Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially.
- Not be organized or operated for the primary purpose of conducting a trade or business that is not related to your exempt purpose(s).
- Not devote more than an insubstantial part of your activities attempting to influence legislation or, if you made a section 501(h) election, not normally make expenditures in excess of expenditure limitations outlined in section 501(h).
- Not provide commercial-type insurance as a substantial part of your activities.

Check this box to attest that you have not conducted and will not conduct activities that violate these prohibitions and restrictions.

5 Do you or will you attempt to influence legislation? _____ Yes No
(If yes, consider filing Form 5768. See the instructions for more details.)

6 Do you or will you pay compensation to any of your officers, directors, or trustees? _____ Yes No
(Refer to the instructions for a definition of **compensation**.)

7 Do you or will you donate funds to or pay expenses for individual(s)? _____ Yes No

8 Do you or will you conduct activities or provide grants or other assistance to individual(s) or organization(s) outside the United States? _____ Yes No

9 Do you or will you engage in financial transactions (for example, loans, payments, rents, etc.) with any of your officers, directors, or trustees, or any entities they own or control? _____ Yes No

10 Do you or will you have unrelated business gross income of \$1,000 or more during a tax year? _____ Yes No

11 Do you or will you operate bingo or other gaming activities? _____ Yes No

12 Do you or will you provide disaster relief? _____ Yes No

Part IV Foundation Classification

Part IV is designed to classify you as an organization that is either a private foundation or a public charity. Public charity status is a more favorable tax status than private foundation status.

1 Are you applying for recognition as a church, school, or hospital (described in section 170(b)(1)(A)(i), (ii), or (iii) of the Internal Revenue Code)? If yes, stop. Do not file Form 1023-EZ. See Instructions Yes No

2 If you qualify for public charity status, check the appropriate box (**2a - 2c** below) and skip to **Part V** below.

- a** **Select this box** to attest that you normally receive at least one-third of your support from public sources or you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization. **Sections 509(a)(1) and 170(b)(1)(A)(vi).**
- b** **Select this box** to attest that you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income. **Section 509(a)(2).**
- c** **Select this box** to attest that you are operated for the benefit of a college or university that is owned or operated by a governmental unit. **Sections 509(a)(1) and 170(b)(1)(A)(iv).**

3 If you are not described in items **2a - 2c** above, you are a private foundation. As a private foundation, you are required by section 508(e) to have specific provisions in your organizing document, unless you rely on the operation of state law in the state in which you were formed to meet these requirements. These specific provisions require that you operate to avoid liability for private foundation excise taxes under sections 4941-4945.

Select this box to attest that your organizing document contains the provisions required by section 508(e) or that your organizing document does not need to include the provisions required by section 508(e) because you rely on the operation of state law in your particular state to meet the requirements of section 508(e). (See the instructions for explanation of the section 508(e) requirements.)

Part V Reinstatement After Automatic Revocation

Complete this section only if you are applying for reinstatement of exemption after being automatically revoked for failure to file required annual returns or notices for three consecutive years, and you are applying for reinstatement under section 4 or 7 of Revenue Procedure 2014-11. (Check only one box.)

- 1 **Check this box** if you are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By checking this box, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. (See the instructions for requirements.)
- 2 **Check this box** if you are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filing this application.

Part VI Signature

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, and to the best of my knowledge it is true, correct, and complete.

KARL ROY

(Type name of signer)

REGISTERED AGENT

(Type title or authority of signer)

08122024

(Date)