



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

Date:  
06/07/2023  
Employer ID number:  
88-2370895  
Form 990/990EZ/990-N required:  
Yes  
Person to contact:  
Name: Customer Service  
ID number: 31954  
Telephone: 877-829-5500

THE SWARM COLLECTIVE INC

Dear Applicant:

In your letter dated May 11, 2023, 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](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,

*Stephen A. Martin*

Stephen A. Martin

Directory-Exempt Organizations

Rulings and Agreements