

**FORM 990-PF,
RETURN OF PRIVATE
FOUNDATION**

Department of the Treasury Internal Revenue Service

or Section 4947(a)(1) Trust Treated as Private Foundation

2019

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

For calendar year 2019 or tax year beginning January 01, 2019, and ending December 31, 2019

Name of foundation: Razem - Polish Association of Utah

Number and street (or P.O. box number if mail is not delivered to street address): PO Box 521772

City or town, state or province, country, and ZIP or foreign postal code: Salt Lake City, Utah 84152 - USA

Room/suite: 16-1640773

Telephone number (see instructions): 801-323-5996 (Jacob Muklewicz, President)

If exemption application is pending, check here: []

Check all that apply: [x] Initial return [] Final return [] Amended return [] Address change [] Name change

Check type of organization: [x] Section 501(c)(3) exempt private foundation [] Section 4947(a)(1) nonexempt charitable trust [] Other taxable private foundation

Fair market value of all assets at end of year (from Part II, col. (c), line 16): \$

Accounting method: [x] Cash [] Accrual

Other (specify):

Foreign organizations, check here: []

Foreign organizations meeting the 85% test, check here and attach computation: []

If private foundation status was terminated under section 507(b)(1)(A), check here: []

If the foundation is in a 60-month termination under section 507(b)(1)(B), check here: []

Part I Analysis of Revenue and Expenses

Table with 4 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include Revenue (Total: \$19,879.82) and Operating and Administrative Expenses (Total: \$14,616.75).

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11289X

Form 990-PF (2019)

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

	Beginning of year		End of year	
	(a) Book Value	(b) Book Value	(c) Book Value	(c) Fair Market Value
Assets				
1 Cash—non-interest-bearing				
2 Savings and temporary cash investments	\$5,268.18		N/A	\$5,570.48
3 Accounts receivable	\$8,111.29		N/A	\$7,818.86
4 Less: allowance for doubtful accounts			N/A	N/A
5 Pledges receivable			N/A	N/A
6 Less: allowance for doubtful accounts			N/A	N/A
7 Grants receivable			N/A	N/A
8 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			N/A	N/A
9 Other notes and loans receivable (attach schedule)			N/A	N/A
10 Less: allowance for doubtful accounts			N/A	N/A
11 Inventories for sale or use			N/A	N/A
12 Prepaid expenses and deferred charges			N/A	N/A
13 Investments—U.S. and state government obligations (attach schedule)			N/A	N/A
14 Investments—corporate stock (attach schedule)			N/A	N/A
15 Investments—corporate bonds (attach schedule)			N/A	N/A
16 Investments—land, buildings, and equipment: basis			N/A	N/A
17 Less: accumulated depreciation (attach schedule)			N/A	N/A
18 Investments—mortgage loans			N/A	N/A
19 Investments—other (attach schedule)			N/A	N/A
20 Land, buildings, and equipment: basis			N/A	N/A
21 Less: accumulated depreciation (attach schedule)			N/A	N/A
22 Other assets (describe)			N/A	N/A
23 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	\$13,379.47		N/A	\$13,389.34
Liabilities				
17 Accounts payable and accrued expenses			N/A	
18 Grants payable			N/A	
19 Deferred revenue			N/A	
20 Loans from officers, directors, trustees, and other disqualified persons			N/A	
21 Mortgages and other notes payable (attach schedule)			N/A	
22 Other liabilities (describe)			N/A	
23 Total liabilities (add lines 17 through 22)			N/A	
Foundations that follow FASB ASC 958, check here <input type="checkbox"/>				
and complete lines 24, 25, 29, and 30.				
24 Net assets without donor restrictions			N/A	
25 Net assets with donor restrictions			N/A	
Foundations that do not follow FASB ASC 958, check here <input type="checkbox"/>				
and complete lines 26 through 30.				
26 Capital stock, trust principal, or current funds			N/A	
27 Paid-in or capital surplus, or land, bldg., and equipment fund			N/A	
28 Retained earnings, accumulated income, endowment, or other funds			N/A	
29 Total net assets or fund balances (see instructions)			N/A	
30 Total liabilities and net assets/fund balances (see instructions)			N/A	

Part III Analysis of Changes in Net Assets or Fund Balances

	1	2	3	4	5	6
1 Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)						N/A
2 Enter amount from Part I, line 27a						N/A
3 Other increases not included in line 2 (itemize)						N/A
4 Add lines 1, 2, and 3						N/A
5 Decreases not included in line 2 (itemize)						N/A
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29						N/A

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse, or common stock, 200 shs. MLC Co.)

Table with 5 columns: (e) Gross sales price, (f) Depreciation allowed, (g) Cost or other basis, (h) Gain or loss, (i) Date sold. Rows 1a-1e and a-e.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.

Table with 4 columns: (i) FMV as of 12/31/69, (j) Adjusted basis, (k) Excess of col. (i) over col. (j), (l) Gains/losses. Rows a-e.

- 2 Capital gain net income or (net capital loss)
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? If "Yes," the foundation doesn't qualify under section 4940(e). Do not complete this part.

Table with 4 columns: (a) Base period years, (b) Adjusted qualifying distributions, (c) Net value of noncharitable-use assets, (d) Distribution ratio. Rows 2018-2014.

- 1 Enter the appropriate amount in each column for each year, see the instructions before making any entries.
2 Total of line 1, column (d)
3 Average distribution ratio for the 5-year base period
4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5
5 Multiply line 4 by line 3
6 Enter 1% of net investment income (1% of Part I, line 27b)
7 Add lines 5 and 6
8 Enter qualifying distributions from Part XII, line 4

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

Table with 11 rows and 5 columns. Row 1: Exempt operating foundations described in section 4940(d)(2), check here [] and enter "N/A" on line 1. Row 2: Domestic foundations that meet the section 4940(e) requirements in Part V, check here [] and enter 1% of Part I, line 27b. Row 3: All other domestic foundations enter 2% of line 27b. Row 4: Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-). Row 5: Add lines 1 and 2. Row 6: Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-). Row 7: Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-. Row 8: Credits/Payments. Row 9: 2019 estimated tax payments and 2018 overpayment credited to 2019. Row 10: Exempt foreign organizations—tax withheld at source. Row 11: Tax paid with application for extension of time to file (Form 8868). Row 12: Backup withholding erroneously withheld. Row 13: Total credits and payments. Add lines 6a through 6d. Row 14: Enter any penalty for underpayment of estimated tax. Check here [] if Form 2220 is attached. Row 15: Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed. Row 16: Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid. Row 17: Enter the amount of line 10 to be: Credited to 2020 estimated tax. Row 18: Refunded.

Part VII-A Statements Regarding Activities

Table with 10 rows and 3 columns. Row 1a: During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? Row 1b: Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? Row 1c: If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities. Row 2: Did the foundation file Form 1120-POL for this year? Row 3: Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year. Row 4: (1) On the foundation. (2) On foundation managers. Row 5: Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. Row 6: Has the foundation engaged in any activities that have not previously been reported to the IRS? Row 7: If "Yes," attach a detailed description of the activities. Row 8: Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? Row 9: If "Yes," attach a conformed copy of the changes. Row 10: Did the foundation have unrelated business gross income of \$1,000 or more during the year? Row 11: If "Yes," has it filed a tax return on Form 990-T for this year? Row 12: Was there a liquidation, termination, dissolution, or substantial contraction during the year? Row 13: If "Yes," attach the statement required by General Instruction T. Row 14: Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: Row 15: By language in the governing instrument, or Row 16: By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? Row 17: Did the foundation have at least \$5,000 in assets at any time during the year? Row 18: If "Yes," complete Part II, col. (c), and Part XV. Row 19: Enter the states to which the foundation reports or with which it is registered. Row 20: Utah. Row 21: If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? Row 22: If "No," attach explanation. Row 23: Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2019 or the tax year beginning in 2019? Row 24: If "Yes," complete Part XIV. Row 25: Did any persons become substantial contributors during the tax year? Row 26: If "Yes," attach a schedule listing their names and addresses.

Part VII-A Statements Regarding Activities (continued)

Table with 3 columns: Question, Yes, No. Rows 11-16 regarding foundation activities and contact information.

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

Table with 3 columns: Question, Yes, No. Rows 1a-4b regarding Form 4720 exceptions and prohibited activities.

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year, did the foundation pay or incur any amount to:
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?
(3) Provide a grant to an individual for travel, study, or other similar purposes?
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?
b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions
c Organizations relying on a current notice regarding disaster assistance, check here
If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

Table with 5 columns: (a) Name and address, (b) Title, and average hours per week devoted to position, (c) Compensation (if not paid, enter -0-), (d) Contributions to employee benefit plans and deferred compensation, (e) Expense account, other allowances. Row 1: N/A

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

Table with 5 columns: (a) Name and address of each employee paid more than \$50,000, (b) Title, and average hours per week devoted to position, (c) Compensation, (d) Contributions to employee benefit plans and deferred compensation, (e) Expense account, other allowances. Row 1: NONE, N/A, N/A, N/A, N/A

Total number of other employees paid over \$50,000 N/A

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."	(e) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		N/A	N/A

Total number of others receiving over \$50,000 for professional services ▶ **N/A**

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 Operate Polish language school for children.	
2 Organize for Polish community Christmas and Easter dinners and summer (June) and fall (September) picnics.	\$11,618.44
3 Organize for Polish community annual ball held in January or February.	\$498.31
4 Organize Polish cultural events held at public venues.	\$2,500.00

Total **0**

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 N/A	
2 N/A	N/A
3 N/A	N/A

Total. Add lines 1 through 3 ▶ **N/A**

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

Table with 6 columns (1a-1d, 2-6) and rows for asset values, securities, cash balances, other assets, total, and net value of noncharitable-use assets.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here [] and do not complete this part.)

Table with 7 columns (1-7) and rows for investment return, tax on investment income, income tax, and distributable amount before adjustments.

Part XII Qualifying Distributions (see instructions)

Table with 6 columns (1a-1b, 2, 3a-3b, 4-6) and rows for administrative expenses, program-related investments, amounts paid to acquire assets, and amounts set aside for specific charitable projects.

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(e) Corpus	(b) Years prior to 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				N/A
2 Undistributed income, if any, as of the end of 2019:				
a Enter amount for 2018 only			N/A	
b Total for prior years: 20 , 20 , 20		N/A		
3 Excess distributions carryover, if any, to 2019:				
a From 2014	N/A			
b From 2015	N/A			
c From 2016	N/A			
d From 2017	N/A			
e From 2018	N/A			
f Total of lines 3a through e	N/A			
4 Qualifying distributions for 2019 from Part XII, line 4: \$ <u> </u> N/A				
a Applied to 2018, but not more than line 2a			N/A	
b Applied to undistributed income of prior years (Election required—see instructions)		N/A		
c Treated as distributions out of corpus (Election required—see instructions)	N/A			
d Applied to 2019 distributable amount	N/A			N/A
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2019 (if an amount appears in column (d), the same amount must be shown in column (a).)	N/A			N/A
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	N/A			
b Prior years' undistributed income. Subtract line 4b from line 2b		N/A		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		N/A		
d Subtract line 6c from line 6b. Taxable amount—see instructions		N/A		
e Undistributed income for 2018. Subtract line 4a from line 2a. Taxable amount—see instructions			N/A	
f Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020				N/A
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)	N/A			
8 Excess distributions carryover from 2014 not applied on line 5 or line 7 (see instructions)	N/A			
9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a	N/A			
10 Analysis of line 9:				
a Excess from 2015				N/A
b Excess from 2016				N/A
c Excess from 2017				N/A
d Excess from 2018				N/A
e Excess from 2019				N/A

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2019, enter the date of the ruling 4942(j)(3) or 4942(j)(5) **N/A**

b Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5) **N/A**

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed **N/A**

	Prior 3 years			(e) Total
	(a) 2019	(b) 2018	(c) 2017	
b 85% of line 2a	N/A	N/A	N/A	N/A
c Qualifying distributions from Part XII, line 4, for each year listed	N/A	N/A	N/A	N/A
d Amounts included in line 2c not used directly for active conduct of exempt activities	N/A	N/A	N/A	N/A
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	N/A	N/A	N/A	N/A

3 Complete 3a, b, or c for the alternative test relied upon:

- a** "Assets" alternative test—enter:
- (1) Value of all assets **N/A**
 - (2) Value of assets qualifying under section 4942(j)(3)(B)(i) **N/A**
- b** "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6, for each year listed **N/A**
- c** "Support" alternative test—enter:
- (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) **N/A**
 - (2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) **N/A**
 - (3) Largest amount of support from an exempt organization **N/A**
 - (4) Gross investment income **N/A**

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:
a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).) **N/A**

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest. **N/A**

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:
 Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

a The name, address, and telephone number or email address of the person to whom applications should be addressed: **N/A**

b The form in which applications should be submitted and information and materials they should include: **N/A**

c Any submission deadlines: **N/A**

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors: **N/A**

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

a	b	c	d	e
Name and address (home or business) Paid during the year	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
N/A	N/A	N/A	N/A	N/A
Total			3a	N/A
b	Approved for future payment			
N/A	N/A	N/A	N/A	N/A
Total			3b	N/A

Part XVII Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?
a Transfers from the reporting foundation to a noncharitable exempt organization of:
(1) Cash
(2) Other assets
b Other transactions:
(1) Sales of assets to a noncharitable exempt organization
(2) Purchases of assets from a noncharitable exempt organization
(3) Rental of facilities, equipment, or other assets
(4) Reimbursement arrangements
(5) Loans or loan guarantees
(6) Performance of services or membership or fundraising solicitations
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees
d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

Table with 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. Row 1: N/A, N/A, N/A, N/A

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527?
b If "Yes," complete the following schedule.

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Row 1: N/A, N/A, N/A

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Signature of officer or trustee: Jacob T. Muhlberg, Date: 08/20/2019, Title: President

Paid Preparer Use Only Print/Type preparer's name, Preparer's signature, Date, Check self-employed, PTIN, Firm's name, Firm's address, Firm's EIN, Phone no.

**COPY OF LETTER ISSUED BY
INTERNAL REVENUE SERVICE**

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **JUL 30 2019**

Employer Identification Number:
16-1640773

DLN:

17053137328029

Contact Person:

TINA M MARTINI

Contact Telephone Number:

(877) 829-5500

ID# 17187

Accounting Period Ending:

December 31

Form 990-PF Required:

Yes

Effective Date of Exemption:

October 15, 2016

Addendum Applies:

No

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 private foundation within the meaning of Section 509(a).

We further determined you qualify as a private operating foundation under IRC Section 4942(j)(3). We'll treat you as a private operating foundation as long as you continue to meet the requirements of Section 4942(j)(3).

Based on the information you submitted in your application, we approved your request for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as listed at the top of this letter, is retroactive to your date of revocation.

You're required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, annually, whether or not you have income or activity during the year. 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-PF" in the search bar

Letter 1076

RAZEM - POLISH ASSOCIATION OF UTAH

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

Sincerely,

Stephen A. Martin

Director, Exempt Organizations
Rulings and Agreements

Letter 1076

**AFFIDAVIT EXPLAINING
REASON FOR FILING AFTER**

JULY 15, 2020

AFFIDAVIT

State of Utah

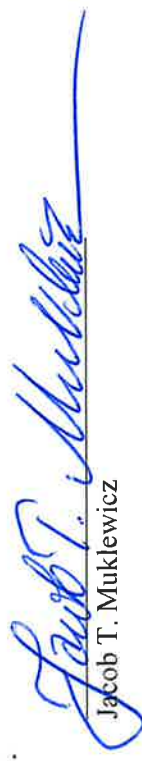
County of Utah

RE: Reason for Filing Form 990-PF, Return of Private Foundation, after July 15, 2020

Jacob T. Muklewicz, residing at 1967 W. Woodview Drive, Lehi, Utah 84043, being duly sworn, disposes and says:

1. I currently serve as the President of the Razem – Polish Association of Utah, a 501(c)(3) organization with an accounting period ending on December 31 as determined by the Internal Revenue Service.
2. Due to the COVID-19 pandemic, the tax filing deadline for 501(c)(3) organizations to file a Form 990-PF, Return of Private Foundation, by May 15 was extended through July 15, 2020.
3. Razem – Polish Association of Utah was not able to file by July 15, 2020 due to severe medical conditions experienced by the organization's financial secretary, Ms. Hanna Ottowicz.
4. Before Utah Governor Gary Herbert issued an executive order on March 6, 2020 declaring a state of emergency due to the COVID-19 pandemic, Ms. Ottowicz, a senior citizen over the age of 65 years, had already received several medical treatments during the winter of 2019 – 2020 in connection with severe cold and flu-like symptoms.
5. Ms. Ottowicz continues to comply strictly with social distancing as advised by her physician.
6. Due to Ms. Ottowicz's age and prior health conditions placing her at a significantly greater risk for COVID-19 infection, until this week Ms. Ottowicz has been unable to review with me the financial information for the Razem – Polish Association of Utah.

DATED this 20th day of August, 2020.


Jacob T. Muklewicz

Subscribed and sworn to before me this 20th day of August, 2020.


Notary Public

