

## ***Support AICAREAGENTS247 | 501(c)(3) Tax-Deductible Donation***

### ***Our 501(c)(3) Status: Built for Public Benefit***

AICAREAGENTS247 is a tax-exempt 501(c)(3) public charity. That means the IRS has officially recognized that we exist only to serve charitable, educational, and scientific purposes—not to generate private profit. Every dollar we receive is legally required to circle back into protecting California's nonprofits, clinics, congregations, and public agencies from AI-related harm.

Because we are a 501(c)(3), we do not pay federal income tax on the work we do to build AI safety and compliance infrastructure. Those savings stay in the community as free AI Compliance Survival Packs, zero-tuition CCAICO™ training, and no-cost AI risk assessments for organizations that could never afford big-firm legal or consulting fees.

Public-charity status also means we are accountable to the community, not to a single owner or corporation. We file annual Form 990 reports, operate under strict conflict-of-interest rules, and our volunteer Board must prove that our decisions serve the public interest—not private insiders. This structure is what lets funders, partners, and neighbors trust that our AI governance tools are built for community protection, not for vendor sales.

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### **Why Tax-Deductible Support Matters**

Gifts to AICAREAGENTS247 are tax-deductible to the fullest extent of the law, which encourages individuals, congregations, foundations, and businesses to invest more deeply in AI safety for the public good. When donors receive a tax benefit, more funding is available to keep our programs completely free for trainees and low-resource organizations on the front lines.

Our 501(c)(3) status also qualifies us for major grants and public-benefit contracts that are only open to recognized charities. Instead of using that money to build private intellectual property, we turn it into open, California-specific AI governance templates, enforcement playbooks, and training cohorts that anyone in the safety-net sector can access.

In short, any benefit we receive as a tax-exempt organization no corporate income tax, eligibility for grants, tax-deductible donations is a benefit for the public, because it expands the free protections we can offer to the clinics, nonprofits, churches, and agencies that serve California's most vulnerable communities.

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# How Other Nonprofits and Community Leaders Can Join Us

We invite nonprofits, clinics, congregations, public agencies, and community leaders to join AICAREAGENTS247 in three main ways.

## 1. Become a Safe AI Backbone partner

Host a trainee or pilot project and receive free AI audits, governance policies, bias checks, and board briefings supervised by our team. You contribute your real-world context; we bring California-specific AI compliance tools at no cost.

## 2. Join a CCAICO™ training cohort

Send yourself or a staff member through our zero-tuition California Certified AI Compliance Officer program. Cohort members keep working in their communities while they train, then return as in-house AI compliance officers for your organization.

## 3. Co-create projects under our 501(c)(3) umbrella

If you are launching a new AI-safety idea for clinics, youth programs, or congregations, we can explore co-branded pilots or fiscal-sponsorship-style relationships that let you raise tax-deductible funds while we handle compliance, reporting, and AI-governance infrastructure.

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AICAREAGENTS247 is a tax-exempt 501(c)(3) public charity. When you partner with us, you plug your clinic, nonprofit, congregation, or agency into shared AI safety infrastructure built for California law and community protection not for profit.

Host a trainee. Enroll in CCAICO™. Co-design a Safe AI project in your community. However you join, our 501(c)(3) status guarantees that every dollar goes back into free tools, training, and enforcement-ready governance for the people you serve.

AICAREAGENTS247 is a tax-exempt 501(c)(3) public charity, which means the IRS has recognized that we are organized and operated exclusively for charitable, educational, and scientific purposes that benefit the public, not private owners. Every advantage we receive from this status is designed to flow back into stronger, free AI safety and compliance services for California's nonprofits, health systems, congregations, and public agencies.

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## **What 501(c)(3) status means for us**

As a 501(c)(3), AICAREAGENTS247 does not pay federal corporate income tax on revenue that is related to our mission of building AI safety and compliance infrastructure for community organizations. In many cases, this status also lets us reduce or avoid certain state and local taxes, which keeps more of every dollar we raise focused on training AI compliance officers, publishing free governance toolkits, and supporting safety-net organizations instead of paying taxes.

Our status as a public charity (not a private foundation) means we are broadly supported by the public—foundations, government grants, individual donors, and community partners rather than controlled by a single funder. That public-support structure reinforces our role as shared infrastructure for the entire community sector: we exist to keep clinics, nonprofits, churches, and small public agencies safe and compliant as AI laws tighten.

Being a 501(c)(3) also comes with legal accountability. We must file Form 990 each year, keep detailed records, avoid private benefit, and keep our work aligned with our charitable mission. This public transparency gives partners and funders confidence that our AI governance work is being managed with integrity and oversight, not for private gain.

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## **How 501(c)(3) status benefits the public**

Because contributions to AICAREAGENTS247 are tax deductible, donors, individuals, businesses, foundations, and congregations can give more confidently and often give more generously, knowing they receive a deduction when they itemize their taxes. Those tax savings for donors translate into more funding for free resources: AI Compliance Survival Packs, enforcement playbooks, board-ready policies, and zero-tuition CCAICO™ training cohorts.

Our 501(c)(3) classification also makes us eligible for large foundation and corporate grants that are restricted to public charities, which most informal projects or non-incorporated groups cannot access. That means we can raise money once and then re-deploy it as free AI governance support across hundreds of small nonprofits, clinics, and congregations that could never afford this level of expertise on their own.

Tax exemption allows us to treat AI compliance as public infrastructure instead of a private consulting product. Instead of billing \$300/hour for legal-style advice, we can pour resources into building open, California-specific toolkits, running AISafe Labs, and certifying AI compliance officers from underserved communities at zero cost to trainees. The direct beneficiaries are community organizations and, ultimately, the patients, clients, congregants, and neighbors whose lives are touched by AI in health care, housing, education, and public services.

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## **Why our structure protects against private benefit**

Under IRS rules, a 501(c)(3) cannot be organized or operated for the benefit of private shareholders or insiders; any benefit to individuals must be incidental to the public good. For AICAREAGENTS247, that means:

- No one “owns” the organization or can take profits out; all surplus funds must be reinvested into AI safety programs, training, and tools.
- Our board has fiduciary duties of care, loyalty, and obedience to the mission, and must approve major programs like the CCAICO™ training and Safe AI Backbone with documented public-benefit findings.
- Any salary or contract we pay must be reasonable and tied to real work, not a way to distribute profits to insiders.

This structure ensures that when we build AI compliance infrastructure by training officers, writing policies, or publishing research the gains belong to the community, not to a small group of owners. It is exactly why we can promise that every advantage we receive as a 501(c)(3) is turned outward toward public benefit.

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## How other nonprofits and community projects can join us

There are several ways California nonprofits, clinics, congregations, and community projects can “join us” and benefit from our 501(c)(3) status and infrastructure.

First, organizations can join as Safe AI Backbone partners. That means they agree to host trainees or pilots, and in return they receive free AI audits, governance policies, board briefings, and bias checks produced under AICAREAGENTS247 supervision. Because we are a 501(c)(3), this support can be funded through grants we raise, so partners do not pay fees for the core services.

Second, individuals and staff from other nonprofits can join our CCAICO™ training cohorts as trainees. Our tax-exempt structure and grant funding allow us to offer this professional certification at zero tuition, opening a new AI compliance career path for people who might never afford a private bootcamp or graduate program. Graduates then carry that expertise back into their home organizations, multiplying impact across the sector.

Third, smaller or emerging community projects that do not yet have their own 501(c)(3) status can align with us as collaborative projects or fiscally related initiatives, depending on how you choose to structure it. In practice, that can look like:

- Co-branded AI safety pilots where AICAREAGENTS247 carries the compliance and grant-management load while the partner leads on community outreach and programming.
- Fiscal-sponsorship-style relationships where eligible projects can raise tax-deductible funds through our 501(c)(3) umbrella for specific AI safety, research, or training work that fits our mission.

Finally, organizations and individuals can join us as co-governors and advisors. Our model includes advisory groups and an education board structure so that community leaders, trainees, alumni, and sector experts can help shape CCAICO standards, research priorities, and toolkit design. This is an extension of our public-benefit mandate: governance of AI compliance infrastructure should be shared with the communities most affected by AI, not controlled by vendors or private interests.



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

AICAREAGENTS247  
3400 Cottage Way  
Sacramento, CA, 95825

Date: 06/30/2025  
Employer ID number: 33-4918015  
Person to contact: Name: John Wagoner  
ID number: 5682143  
Telephone: 877-829-5500  
Accounting period ending: April 30  
Public charity status: 170(b)(1)(A)(vi)  
Form 990 / 990-EZ / 990-N required: Yes  
Effective date of exemption: May 2, 2025  
Contribution deductibility: Yes  
Addendum applies: No  
DLN: 26053525006025

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](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.

Sincerely,

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements

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