

file copy

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

Date: FEB 14 2000

[Redacted]

Employer Identification Number:

[Redacted]

Form:

1120

Tax Years:

All tax years

Contact Person:

[Redacted]

ID Number:

[Redacted]

Telephone Number:

[Redacted]

Dear Applicant:

This letter constitutes a final adverse ruling with respect to your claim of exemption from federal income taxation under section 501(c)(4) of the Internal Revenue Code.

We make our ruling for the following reason(s):

Upon your dissolution your assets are to be distributed to your members pro rata. An organization seeking tax exempt status under IRC 501(c)(4) may not confer a private benefit on its members.

Accordingly, we have concluded that you do not qualify for exemption as an organization described in section 501(c)(4) of the Code. You must file federal income tax returns. Contributions to you are not deductible under section 170 of the Code.

The Code and the regulations issued thereunder require that you file federal income tax returns. Based upon the financial information that you furnished, you should file returns on the form and for the tax years indicated above within 30 days from the date of this letter, unless you request and are granted an extension of time to file the returns. You should attach a copy of this letter to the returns you file.

If you have any questions concerning the reasons for this ruling, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely,

(signed) Garland A. Carter

Garland A. Carter  
Manager, Exempt Organizations  
Technical Branch 2

TEO:RA:T:2  
[Redacted]  
2/14/2000

TEO:RA:T:2  
Calk  
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2/14/00