

Internal Revenue Service

Department of the Treasury

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Date 11/3/85

Surname [REDACTED]

Washington, DC 20224

Person to Contact: [REDACTED]

Telephone Number: [REDACTED]

Refer Reply to: [REDACTED]

Date: JUL 25 1995

Employer Identification Number: [REDACTED]

Key District: [REDACTED]

Dear Applicant:

We have considered your application for recognition of exemption from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3). Based on the information submitted, we have concluded that you do have failed to establish qualification for exemption under that section. We have also concluded that even if you did qualify under section 501(c)(3), you would be classified as a private foundation rather than a public charity under either sections 509(a)(1) and 170(b)(1)(A)(iii) or 509(a)(2) of the Code. The bases for our conclusions are set forth below.

You were organized on [REDACTED] as a [REDACTED] nonprofit corporation. Your activities currently are in the planning stages, and you await a favorable ruling before applying for any grants.

Your articles of incorporation and bylaws specify your purpose as to "emphasize true standards and proper classifications in control studies and research." You wish to reevaluate and reclassify chemical compounds based upon their toxicity to humans (including psychological effects), via published, private, and researchable sources of scientific data. You also have an interest in medical and scientific ethics, such as the proper labelling of drugs (including toxic effects).

You express interest in the following scientific fields:

biopharmaceutics, pharmacokinetics, drug disposition, chirality, drug development, human psychopharmacology, psychiatric research, chemical neuroanatomy, neurobiology, neurology, neuroscience research, molecular and cellular biology, toxin research, pharmacoepidemiology and drug safety, flavors and fragrances, chemical kinetics, chemometrics, radio pharmaceutical and labeled compounds, phytochemistry and phytotherapy, synaptic research,

[REDACTED]

biotechnology and bioengineering, and mass spectrometry.

You plan to establish a "Toxicity Control Centre" to study the toxic effects of molecules and medicines, their medical usefulness, and addictive propensities. You will establish communication with the international community of professionals in the various fields, in order to plan and participate in research. Your initial planned experiment, subject to FDA approval, involves testing high-tech superserotonins for health-enhancing properties. The Scientific Advisory Committee, discussed below, will do the testing. You will publish study results in lectures and in leading scientific journals.

Another activity of the Centre will be to establish a toxicity data bank for all molecules affecting public health, for which you will charge users access. The computer services will be subcontracted to [REDACTED]. You will also set up a computer bulletin board system with public access free of charge to allow the public to inquire about medical, sociological, and psychological problems and concerns.

You indicate that before you can do any research you must first obtain a secrecy order from the Patent Commissioner pursuant to 35 U.S.C. 122 (which bars the Patent Office from revealing information in patent applications except in special circumstances as determined by the Commissioner) and 35 U.S.C. 181 (which requires the Commissioner to order that certain patent applications be kept secret for limited periods in the interest of national security). You will at the same time contact several congressional committees to request enactment of H.R. 80, a bill introduced to the 104th Congress (1st Sess.) in 1995, and which is currently pending in four House Committees: Banking and Financial Services; Judiciary; Science; and Ways and Means. The bill, among other things, would facilitate the transfer and commercialization of government-owned patents, licenses, processes, and technologies. It appears that you consider these steps necessary to study molecules and technologies under patent application or government ownership legally and free from industrial espionage.

You may contract with for-profit entities to do research (e.g., pharmaceutical companies). You indicate in your proposed budget that you will receive income from technology transfer.

Another major planned activity is to establish two "[REDACTED]" or "ambient clinics" with carefully designed environments to study human mood disorders and

[REDACTED]

to evaluate various molecules in a social setting. You will have a dance room with a video screen and high-tech acoustics, for social interaction; a botanical garden room, for serenity; theaters using 3-D glasses, for fascination; and private rooms (including sleep and wash facilities) with visual stimulation (holographs and 3-D lasers).

You will seek as study subjects or patients (known as "associates") volunteer students, as well as people with psychological problems, senile people, people with low self-esteem, people with a dissatisfied outlook toward some aspect of life or society, and people suffering from Alzheimer's, chemical dependency, HIV, anorexia, or trauma.

Associates will be closely monitored and controlled in the clinics, and will be assigned a card which they must use to go from room to room, in order to have their movements recorded. The cards will allow the associates to access your database and answer questions. You will videotape the social experiments.

In addition to studying associates, you will also provide counseling to them, including parenting, domestic abuse, employment, and housing. The clinics will also offer 24-hour outpatient treatment. The clinics will have as employees medical doctors, licensed counselors, security staff, and outpatient staff. It appears that the clinics will also be involved with promoting nutrition and exercise. Your proposed expenses include \$ [REDACTED] for "dance clinic" and \$ [REDACTED] for "tennis clinic."

It is unclear whether associates will be personally charged for any therapy or other benefits they receive, but you may seek compensation from their health insurers. Associates participating in experiments will probably be paid cash. You will seek FDA approval for any tests of substances conducted on patients.

You were originally conceived as a student science project. You will seek student volunteers to help run the [REDACTED] and ambient clinics (as well as participate as patients). You hope to implement programs that will allow students credits toward their degree for participation. You distinguish yourself from for-profit entities on the ground that your services are not commercially available.

You plan to establish a scholarship program for disadvantaged students, particularly due to language barriers. Your officers, directors, and employees (and their family members) will not be eligible for the scholarships.

[REDACTED]

You plan to distribute food to the needy, with student volunteers.

You also plan to issue an annual award to the most unique and creative molecular designers, disc jockeys (which you regard as important to your research in the psychological effects of music), and virtual environment artists, and establish a Hall of Fame.

You have no members. Your bylaws call for one director, who is [REDACTED]. [REDACTED] is also your President. You have one other officer, [REDACTED]. A proposed budget lists a \$[REDACTED] salary for Executive Director--presumably [REDACTED], who will have no outside occupation other than as a student. Your bylaws provide that a majority of the board cannot consist of "interested persons" (people compensated by the organization for services, or their family members), yet you indicate that you are not willing at present to increase your board of directors.

[REDACTED] has lived around the world, has obtained degrees from institutions in [REDACTED] and [REDACTED], has had a lifelong interest in neurochemistry, drugs, botany, and tribal medicine, and was certified as an acupuncturist by a physician in [REDACTED] in [REDACTED].

[REDACTED] is an attorney and has no formal scientific training, although he has an avid interest in your fields of scientific interest. [REDACTED] plans to continue his outside practice of law in addition to acting as your secretary-treasurer.

You also plan to establish a scientific advisory board. Currently it has one member, [REDACTED], a Russian-trained doctor of photobiology who has published a number of scientific articles and is currently employed as a scientist with a pharmaceutical firm in the U.S.

You claim public charity status as a medical research organization status under section 170(b)(1)(A)(iii) of the Code, or in the alternative, an advance ruling under section 509(a)(2). You claim to have a relationship with [REDACTED] and [REDACTED], who are interested in working with you if you obtain the necessary clearances from the FDA and other authorities. You might also "sublicense" to [REDACTED]. [REDACTED] You failed to produce upon request detailed plans for your medical research program, such as plans to assemble professional staff and timetables for expected accomplishments,

claiming that you first need to obtain the necessary permission from Congress and the FDA discussed above.

Your anticipated sources of support for your first two years of operation are 50% from contributions and grants from corporate sponsors and the public (projected \$ [REDACTED] in the first year), and 50% sales of products and services (including sales of superserotonins, toxicity database access, technology transfer, clinical services, theater admission, shuttle services, food, day care, and counseling). No fundraising program has been formed yet.

Section 170(b)(1)(A)(iii) of the Internal Revenue Code refers to an organization the principal purpose or functions of which are the providing of medical or hospital care or medical education or medical research, if the organization is a hospital, or if the organization is a medical research organization directly engaged in the continuous active conduct of medical research in conjunction with a hospital.

Section 501(c)(3) of the Code exempts from federal income tax organizations organized and operated exclusively for charitable, educational, scientific, or certain other purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation (except as otherwise provided in section 501(h)).

Section 509(a) of the Code defines a private foundation as an organization described in section 501(c)(3) other than--

- (1) an organization described in section 170(b)(1)(A) (other than clauses (vii) and (viii)); or
- (2) an organization which--
  - (A) normally receives more than one-third of its support in each taxable year from any combination of--
    - (i) gifts, grants, contributions, or membership fees, and
    - (ii) gross receipts from admissions, sales of merchandise, performance of services, or furnishing of facilities, in an activity which is not an unrelated trade or business (within the meaning of section 513), not

including such receipts from any person, or from any bureau or similar agency of a governmental unit (as described in section 170(c)(1)), in any taxable year to the extent such receipts exceed the greater of \$5,000 or 1 percent of the organization's support in such taxable year,

from persons other than disqualified persons (as defined in section 4946) with respect to the organization, from governmental units described in section 170(c)(1), or from organizations described in section 170(b)(1)(A) (other than in clauses (vii) and (viii)), and  
(B) normally receives not more than one-third of its support in each taxable year from the sum of--

- (i) gross investment income (as defined in section 509(e)) and
- (ii) the excess (if any) of the amount of the unrelated business taxable income (as defined in section 512) over the amount of the tax imposed by section 511.

Section 1.170A-9(c)(2)(vii) of the Income Tax Regulations provides that a medical research organization described in section 170(b)(1)(A)(iii) need not be formally affiliated with a hospital, but there must be a joint effort on the part of the research organization and the hospital pursuant to an understanding that the two organizations will maintain continuing close cooperation in the active conduct of medical research. For example, the necessary joint effort will normally be found to exist if the activities of the medical research organization are carried on in space located within or adjacent to a hospital, the organization is permitted to utilize the facilities (including equipment, case studies, etc.) of the hospital on a continuing basis directly in the active conduct of medical research, and there is substantial evidence of the close cooperation of the members of the staff of the research organization and members of the staff of the particular hospital or hospitals. The active participation in medical research by members of the staff of the particular hospital or hospitals will be considered to be evidence of such close cooperation. Because medical research may involve substantial investigation, experimentation and study not immediately connected with hospital or medical care, the

requisite joint effort will also normally be found to exist if there is an established relationship between the research organization and the hospital which provides that the cooperation of appropriate personnel and the use of facilities of the particular hospital or hospitals will be required whenever it would aid such research.

Section 1.170A-9(c)(2)(ix) of the regulations provides that a newly created organization, for its "organizational" period, shall be considered to be primarily engaged directly in the continuous active conduct of medical research in conjunction with a hospital if during such period the organization establishes to the satisfaction of the Commissioner that it reasonably can be expected to be so engaged by the end of such period. The information to be submitted shall include detailed plans showing the proposed initial medical research program, architectural drawings for the erection of buildings and facilities to be used for medical research in accordance with such plans, plans to assemble a professional staff and detailed projections showing the timetable for the expected accomplishment of the foregoing. The "organizational" period shall be that period which is appropriate to implement the proposed plans, giving effect to the proposed amounts involved and the magnitude and complexity of the projected medical research program, but in no event in excess of three years following organization.

Section 1.501(a)-1(c) of the Income Tax Regulations defines a "private shareholder or individual" as a person having a personal and private interest in the activities of the organization.

Section 1.501(c)(3)-1(c)(1) of the regulations provides that an organization "operates exclusively" for exempt purposes only if it engages primarily in activities that accomplish one or more of such exempt purposes specified in section 501(c)(3) of the Code. It does not operate exclusively for exempt purposes if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.

Section 1.501(c)(3)-1(c)(3)(i) of the Income Tax Regulations provides that an organization is not operated exclusively for one or more exempt purposes if it is an "action" organization.

Section 1.501(c)(3)-1(c)(3)(ii) of the regulations provides that an organization is an action organization if a substantial part of its activities is attempting to influence legislation by propaganda or otherwise. An organization will be regarded as attempting to influence legislation if the organization:

(a) Contacts, or urges the public to contact, members of a legislative body for the purpose of proposing, supporting, or opposing legislation; or

(b) Advocates the adoption or rejection of legislation.

The term "legislation" includes action by the Congress, among other things. An organization may advocate, as an insubstantial part of its activities, the adoption or rejection of legislation. An organization for which a 501(h) election is in effect for a taxable year will not be considered an "action" organization by reason of section 1.501(c)(3)-1(c)(3)(ii) for the year if it is not denied exemption from taxation by reason of section 501(h).

Section 1.501(c)(3)-1(c)(3)(iv) of the regulations provides that an organization is an action organization if it has the following two characteristics: (a) Its main or primary objective or objectives (as distinguished from its incidental or secondary objectives) may be attained only by legislation or a defeat of proposed legislation; and (b) it advocates, or campaigns for, the attainment of such main or primary objective or objectives as distinguished from engaging in nonpartisan analysis, study, or research and making the results thereof available to the public. In determining whether an organization has such characteristics, all the surrounding facts and circumstances, including the articles and all activities of the organization, are to be considered.

Section 1.501(c)(3)-1(d)(1)(ii) of the regulations provides that an organization is not organized or operated exclusively for exempt purposes unless it serves a public rather than a private interest. Thus, an organization must establish that it is not organized or operated for the benefit of private interests, such as designated individuals, the creator or his family, shareholders of the organization, or persons controlled by such private interests.

Section 1.509(a)-3(d)(1) of the regulations provides that an organization may request a ruling letter that it will be treated as a section 509(a)(2) organization during its advance ruling period. Such an advance ruling may be issued if the organization can reasonably be expected to meet the requirements of section 509(a)(2) during the advance ruling period. The issuance of a ruling or determination letter will be discretionary with the Commissioner.

Section 1.509(a)-3(d)(2) of the regulations provides that in determining whether an organization can reasonably be expected to

meet the one-third support test under section 509(a)(2)(A) and the not-more-than-one-third support test under section 509(a)(2)(B) for its advance ruling period, the basic consideration is whether its organizational structure, proposed programs or activities, and intended method of operation are such as to attract the type of broadly based support from the general public, public charities, and governmental units which is necessary to meet such tests. While the factors which are relevant to this determination, and the weight accorded to each of them, may differ from case to case, depending on the nature and functions of the organization, a favorable determination will not be made where the facts indicate that an organization is likely during its advance or extended advance ruling period to receive less than one-third of its support from permitted sources or to receive more than one-third of its support from items described in section 509(a)(2)(B).

Section 1.509(a)-3(d)(3) of the regulations provides that all pertinent facts and circumstances shall be taken into account in determining whether the organizational structure, programs or activities, and method of operation of an organization are such as to enable it to meet the tests under section 509(a)(2) for its advance ruling period. Some of the pertinent factors are:

(i) Whether the organization has or will have a governing body which is comprised of public officials, or individuals chosen by public officials acting in their capacity as such, of persons having special knowledge in the particular field or discipline in which the organization is operating, of community leaders, such as elected officials, clergymen, and educators, or, in the case of a membership organization, of individuals elected pursuant to the organization's governing instrument or bylaws by a broadly based membership. This characteristic does not exist if the membership of the organization's governing body is such as to indicate that it represents the personal or private interests of disqualified persons, rather than the interests of the community or the general public.

(ii) Whether a substantial portion of the organization's initial funding is to be provided by the general public, by public charities, or by government grants, rather than by a limited number of grantors or contributors who are disqualified persons with respect to the organization. The fact that the organization plans to limit its activities to a particular community

or region or to a special field which can be expected to appeal to a limited number of persons will be taken into consideration in determining whether those persons providing the initial support for the organization are representative of the general public. On the other hand, the subsequent sources of funding which the organization can reasonably expect to receive after it has become established and fully operational will also be taken into account.

(iii) Whether a substantial proportion of the organization's initial funds are placed, or will remain, in an endowment, and whether the investment of such funds is unlikely to result in more than one-third of its total support being received from items described in IRC 509(a)(2)(B).

(iv) In the case of an organization which carries on fund-raising activities, whether the organization has developed a concrete plan for solicitation of funds from the general public on a community or area-wide basis; whether any steps have been taken to implement such plan; whether any firm commitments of financial or other support have been made to the organization by civic, religious, charitable, or similar groups within the community; and whether the organization has made any commitments to, or established any working relationships with, those organizations or classes of persons intended as the future recipients of its funds.

(v) In the case of an organization which carries on community services, such as slum clearance and employment opportunities, whether the organization has a concrete program to carry out its work in the community; whether any steps have been taken to implement that program; whether it will receive any part of its funds from a public charity or governmental agency to which it is in some way held accountable as a condition of the grant or contribution; and whether it has enlisted the sponsorship or support of other civic or community leaders involved in community service programs similar to those of the organization.

(vi) In the case of an organization which carries on educational or other exempt activities for, or on behalf of, members, whether the solicitation for dues-paying members is designed to enroll a substantial number of persons in the community, area, profession,

[REDACTED]

or field of special interest (depending on the size of the area and the nature of the organization's activities); whether membership dues for individual (rather than institutional) members have been fixed at rates designed to make membership available to a broad cross-section of the public rather than to restrict membership to a limited number of persons; and whether the activities of the organization will be likely to appeal to persons having some broad common interest or purpose, such as educational activities in the case of alumni associations, musical activities in the case of symphony societies, or civic affairs in the case of parent-teacher associations.

(vii) In the case of an organization which provides goods, services, or facilities, whether the organization is or will be required to make its services, facilities, performances, or products available (regardless of whether a fee is charged) to the general public, public charities, or governmental units, rather than to a limited number of persons or organizations; whether the organization will avoid executing contracts to perform services for a limited number of firms or governmental agencies or bureaus; and whether the service to be provided is one which can be expected to meet a special or general need among a substantial portion of the general public.

Rev. Proc. 90-27, 1990-1 C.B. 514, section 5.02 provides that exempt status will be recognized in advance of operations if proposed operations can be described in sufficient detail to permit a conclusion that the organization will clearly meet the particular requirements of the section under which exemption is claimed. A mere restatement of purposes or a statement that proposed activities will be in furtherance of such purposes will not satisfy this requirement. The organization must fully describe the activities in which it expects to engage, including the standards, criteria, procedures or other means adopted or planned for carrying out the activities, the anticipated sources of receipts, and the nature of contemplated expenditures. Where the organization cannot demonstrate to the satisfaction of the Service that its proposed activities will be exempt, a record of actual operations may be required before a ruling or determination letter will be issued. In those cases where an organization is unable to describe fully its purposes and activities, a refusal to issue a ruling or determination letter will be considered an initial adverse determination from which administrative appeal or protest rights will be afforded.

[REDACTED]

Rev. Proc. 95-4, 1995-1 I.R.B. 97, Section 8.01 provides that the Service may decline to issue a letter ruling or a determination letter whenever warranted by the facts or circumstances of a particular case.

We base our finding that you have failed to establish your qualification for exemption under section 501(c)(3) of the Code on three grounds: substantial lobbying; inurement of net earnings to private individuals; and non-exempt nature of activities.

First, you have indicated that before you proceed with your main activities you need passage of proposed legislation pending in Congress, H.R. 80. You have indicated that you will contact several Congressional committees to advocate the passage of this legislation. The activity of attempting to influence legislation is prohibited of a 501(c)(3) organization if it amounts to a substantial part of its activities. It appears that such activity will be a substantial (if not the primary) activity of yours unless and until the legislation is passed.

Second, we requested in our May 15, 1995 letter to you in Question 4 that you estimate the compensation of your officers and director; that you explain whether the compensation would be reasonable compared to the compensation of people with similar qualifications and responsibilities in similar organizations in the area; and that you state their expected average hours per week and work duties. In your [REDACTED] response, you failed to mention any compensation estimates in direct response to this question, although a revised proposed budget included with the letter lists a first year salary of \$ [REDACTED] for "Executive Director," whom we presume to be [REDACTED]. You did not include any explanation of how this compensation would be reasonable given [REDACTED]'s present qualifications and salary levels, nor did you explain how the compensation level was determined. Also, you did not mention expected average hours per week, and indicated that work duties were as yet undetermined and would be "based upon our needs to overview operations and staff."

[REDACTED], as your sole director and president, is a private shareholder or individual with respect to you. As sole director and president, [REDACTED] exercises almost total control over your affairs, and would correspondingly have freedom to set his own compensation. We asked in question 23 whether you were willing to increase your board of directors to include a majority of individuals who are unrelated to one another and to [REDACTED], and you indicated in response that you do not plan to do so at present, although you might add some scientists in the future.

Under these circumstances, it appears to us that some of your net earnings may inure to [REDACTED]. The payment of unreasonably high compensation is a form of inurement.

Third, you have not demonstrated to our satisfaction that your proposed operations will further exclusively exempt purposes. Although you indicate that people with scientific backgrounds want to work with you, you have only one director or officer ([REDACTED]) with any formal scientific training, and you have been able to enlist the advisory support of only one other person with formal scientific training ([REDACTED]), although you were organized nearly two years ago. Your proposed ambient clinics will engage in a number of activities which are traditionally regarded as social or recreational (including dances with disc jockeys, 3-D theaters, virtual reality environments, and dance and tennis lessons) rather than promoting health. You have not explained to us in a clear manner whether and to what extent you will charge for your ambient clinic services, although it appears from the information provided that you will seek to charge the health insurers of associates, and that you will charge for theater admissions, shuttle services, food, day care, counseling, and toxicity database access. Further, you have not explained how you will derive income from "superserotonins" or from "technology transfer," although you indicate that you will receive income from such activities. Under these circumstances, we are not convinced that your activities will be conducted exclusively for charitable (such as the promotion of health) or scientific purposes.

We also find that even if you were described in section 501(c)(3) of the Code, we would classify you as a private foundation under section 509(a), rather than a medical research organization described in section 170(b)(1)(A)(iii) or a 509(a)(2) organization.

You indicate that [REDACTED] ("[REDACTED]") is the hospital in conjunction with which you will conduct medical research. Assuming that [REDACTED] qualifies as a hospital, you have not furnished any written evidence such as a letter from [REDACTED] which indicates that it intends that you and it will actively conduct medical research as a joint effort and maintain continuing close cooperation. The mere possibility of an affiliation with [REDACTED] pending further talks and other contingencies is not sufficient for purposes of section 170(b)(1)(A)(iii) of the Code. Further, you have not established to our satisfaction that you can reasonably be expected to be engaged in the active conduct of medical research by the end of your first three years. You have failed upon request to furnish

[REDACTED]

detailed plans showing the proposed initial medical research program, plans to assemble a professional staff and detailed projections showing the timetable for the expected accomplishment of the foregoing. Therefore, we find that you do not qualify as a medical research organization under section 170(b)(1)(A)(iii).

With respect to your request for advance 509(a)(2) status, we find that you cannot reasonably be expected to meet the support tests described in that section. We consider the following circumstances of particular importance. First, you have a governing body composed of a single individual who created you. Second, although you hope to receive 50% of your support from grants and contributions, you have yet to begin any fundraising efforts or demonstrate any concrete fundraising plan, and you have failed to demonstrate any firm commitments of financial or other support from any civic, charitable, scientific, or similar groups in the community. Third, as discussed above, your plans for carrying out your activities do not appear to be clear and concrete. Fourth, while it appears that you will provide goods, services, and facilities to the general public through your ambient clinics, it also appears that you may do significant contract work (e.g., scientific testing, sales of superserotonins, technology transfer) with a limited number of individuals or for-profit organizations.

Accordingly, you have failed to establish that you qualify for exemption as an organization described in section 501(c)(3) of the Code and as a public charity as defined in sections 509(a)(1) or (2). You are required to file federal income tax returns.

Contributions to you are not deductible under section 170 of the Code.

You have the right to protest this ruling if you believe it is incorrect. To protest, you should submit a statement of your views, with a full explanation of your reasoning. This statement, signed by one of your officers, must be submitted within 30 days from the date of this letter. You also have a right to a conference in this office after your statement is submitted. You must request the conference, if you want one, when you file your protest statement. If you are to be represented by someone who is not one of your officers, that person will need to file a proper power of attorney and otherwise qualify under our Conference and Practices Requirements.

If you do not protest this ruling in a timely manner, it will be considered by the Internal Revenue Service as a failure

[REDACTED]

to exhaust available administrative remedies. Section 7428(b)(2) of the Code provides, in part, that a declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the United States Court of Federal Claims, or the District Court of the United States for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service.

If we do not hear from you within 30 days, this ruling will become final and copies will be forwarded to your key district office. Thereafter, any questions about your federal income tax status should be addressed to that office. The appropriate State Officials will be notified of this action in accordance with Code section 6104(c).

When sending additional letters to us with respect to this case, you will expedite their receipt by using the following address:

Internal Revenue Service  
Attn: [REDACTED]  
1111 Constitution Ave, N.W.  
Washington, D.C. 20224

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

(signed) [REDACTED]

[REDACTED]  
Chief, Exempt Organizations  
Technical Branch 5

[REDACTED]

cc: [REDACTED] State officials

cc: DD, Los Angeles  
Attn: EO Group

[REDACTED]