

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

Date: AUG 26 1999

Employer Identification Number:
[REDACTED]

Form:

1041

Tax Years:

1994, 1995, 1996, 1997

Contact Person:
[REDACTED]

ID Number:
[REDACTED]

Telephone Number:
[REDACTED]

[REDACTED]
[REDACTED]
[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)(9) of the Internal Revenue Code.

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

Compensation taken into account under your plan exceeds the limits of section 505(b)(7) of the Code. Your earnings inure to the benefit of the owners of participating businesses. No employment-related common bond exists among your participants.

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. Questions concerning the filing of returns should be directed to the Ohio EP/EO key district office at 877-829-5500 (a toll free number).

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,

[REDACTED]
Marcus Owens
Director, Exempt Organizations
Technical Division