[redacted]

[redacted]

[redacted]

[redacted]

EIN: [redacted]

APR 2 4 1997

[redacted]

Dear Applicant:

We have considered your application for exemption from Federal income tax as an organization described in section 501(c)(4) of the Internal Revenue Code.

The information submitted indicates that you were formed [redacted], under a set of bylaws in the state of [redacted]. Article [redacted] of your bylaws provides that you were formed to secure political power for women, seek women who will run for public offices, engage in legislative activity and educate women.

Your activities consist of fund raising activities and you plan to educate women, support issues and candidates for office. Membership is open to all individuals who support your goals.

Revenue is derived from fund raising, donations and dues.

Section 501(c) of the Internal Revenue Code of 1954 describes certain organizations exempt from Federal income tax under section 501(a) and reads, in part, as follows:

> "(4) Civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare, or local associations of employees of a designated person or persons in a particular municipality, and the net earnings of which are devoted exclusively to charitable, educational, or recreational purposes."

Section 1.501(c)(4)-1 of the Income Tax Regulations provides, in part, as follows:

> "(a)(2)(i) An organization is operated exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the people of the community. An organization embraced within

[redacted]

this section is one which is operated primarily for the purpose of bringing about civic betterments and social improvements."

"(a)(2)(ii) The promotion of social welfare does not include direct or indirect participation or intervention in political campaigns on behalf of or in opposition to any candidate for public office."

Revenue Ruling 67-368, 1967-2 C.B., 194, denied exemption under section 501(c)(4) to an organization which rated candidates for public office. This is considered participation on behalf of those candidates favorably rated and opposition to those less favorably rated.

Based upon information submitted, you will support or oppose candidates for political office. This is not an activity within the scope of section 501(c)(4). Therefore, you are not entitled to exemption from Federal income tax as an organization described in section 501(c)(4) of the Internal Revenue Code of 1954.

You agreed to this determination in a statement submitted March 6, 1981.

You are required to file Federal income tax returns on Form 1120 with your key District Director for exempt organization matters. Based on review of the financial information you furnished, it appears that Form 1120 return for the year [redacted] will be due.

If you do not agree to our proposed denial, we recommend that you request a conference with a member of the Regional Director of Appeals Staff. Your request for a conference should include a written appeal signed by an authorized officer giving the facts, law, and any other information to support your position as explained in the enclosed Publication 892. If you are to be represented by someone who is not one of your authorized officers, he/she will need to file a power of attorney or tax information authorization and be qualified to practice before the Internal Revenue Service as provided in Treasury Department Circular No. 230. The conference may be held at the Regional Office or, if you request, at any mutually convenient District Office.

If we have not received an appeal within 30 days, this will become our final determination letter. Your failure to exercise your appeal

Form 1937-A (Rev. 6-80) (Carbon Attached Version of Form 1937)

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rights will be considered by the Internal Revenue Service as a failure to exhaust your available administrative remedies.

Sincerely yours,

District Director

Enclosure:
Publication 892