

[REDACTED]

[REDACTED]

Employer Identification Number:
Key District:
Form:
Tax Years:

[REDACTED]

Dear Mr. 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.

On [REDACTED], we issued a proposed adverse ruling denying your application for recognition of exemption under section 501(c)(4) of the Code. This ruling stated that you were not operated primarily to promote social welfare because you were a partisan issues-oriented organization, and your activities substantially benefitted [REDACTED], the [REDACTED] Party and politicians affiliated with the [REDACTED] Party. You submitted a letter, dated [REDACTED], protesting this ruling.

In our [REDACTED] conference and in letters dated [REDACTED], and [REDACTED], you provided supplemental materials to support your claim for exemption. Specifically, you asserted the following: you were primarily engaged in promoting and disseminating certain ideas to educate the public, and any benefit to the [REDACTED] Party or other private parties was speculative.

After considering the supplemental materials, we conclude that the information contained therein does not establish that you were not a partisan organization whose activities were to further the private interests of the [REDACTED] Party. As we indicated in our proposed adverse ruling, you identified yourself as a [REDACTED] organization in your literature and television broadcasts. Your leaders and managers were [REDACTED] Party partisans. The ideas you disseminated were wrapped with the [REDACTED] label to indicate that they were [REDACTED] ideas. It was apparent that these activities were designed to benefit private parties. Further, no measures were taken to ensure that you were operated in a nonpartisan manner. Consequently, we affirm our proposed adverse ruling of [REDACTED].

[REDACTED]

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 forms and for the tax years indicated above within 30 days from the date of this letter with your key District Director for exempt organization matters, shown above, unless you request and your key District Director grants an extension of time to file the returns. You should file returns for later tax years with the appropriate service center indicated in the instructions for those returns.

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. You should address questions concerning the filing of returns to your key District Director.

Sincerely,

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]