

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Contact Person: [REDACTED]

Telephone Number [REDACTED]

In Reference to

OP:E:EO:T:2

Date

DEC 9 1998

Employer Identification Number: [REDACTED]

Form: 1120

Tax Years: All tax years

Dear Applicant:

This letter constitutes a final adverse ruling with respect to your claim of exemption from federal income taxation under section 501(c)(6) of the Internal Revenue Code.

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

you do not qualify for exemption because you are operating on behalf of a segment of a line of business rather than a line of business. Furthermore, you are providing particular services to your members and your earnings inure, in part, to the benefit of some of your members.

You protested our proposed adverse determination of [REDACTED] and on [REDACTED], we held a conference with several of your representatives. On [REDACTED], we received a letter from you indicating that you did not intend to submit any additional information regarding this matter.

Accordingly, based on the information submitted, we have concluded that our original ruling was correct and that you do not qualify for recognition of exemption under section 501(c)(6) of the Code. 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. 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 about this ruling please contact the individual whose name and phone number are at the top of this letter. All other questions should be directed to the Ohio EP/EO Customer Service office at 877-829-5500 (a toll free number).

Sincerely yours,  
(signed) Garland A. Carter

Garland A. Carter  
Chief, Exempt Organizations  
Technical Branch 2

DP, C...te  
Att. EO Gys

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[Redacted]