

[REDACTED]

E:EO:R:1-2

JUN 21 1989

Employer Identification Number: [REDACTED]
Form: 1120
Tax Years: [REDACTED]

Dear Applicant:

This is a final adverse ruling as to your exempt status under section 501(c)(3) of the Internal Revenue Code.

This ruling is made for the following reasons:

You are a shared hospital service organization, however you do not meet the organizational and operational tests for such service organizations set out in section 501(e), and thus cannot be treated as a charitable organization within the meaning of section 501(c)(3). Even if you were not a shared service organization, you would not qualify under section 501(c)(3), because you are disqualified under section 502. Furthermore, you are operated in furtherance of a substantial non-exempt commercial purpose and serve private interests more than incidentally.

Contributions to your organization are not deductible under Code section 170.

You are required to file federal income tax returns on the above form. Based on the financial information you furnished, it appears that returns should be filed for the tax years shown above. You should file these returns with your key District Director for exempt organization matters within 30 days from the date of this letter, unless a request for an extension of time is granted. Returns for later tax years should be filed with the appropriate service center as indicated in the instructions for those returns.

If you decide to contest this ruling under the declaratory judgment provisions of section 7428 of the Code, you must initiate a suit in the United States Tax Court, the United States Claims Court, or the District Court of the United States for the District of Columbia before the 91st day after the date that this ruling was mailed to you. Contact the clerk of the

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appropriate court for rules for initiating suits for declaratory judgment. Processing of income tax returns and assessment of any taxes due will not be delayed because a declaratory judgment suit has been filed under Code section 7428.

In accordance with section 6104(c) of the Code, the appropriate State officials will be notified of this action.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown above.

Thank you for your cooperation.

Sincerely yours,

(Signed) E. D. Coleman

E. D. Coleman
Director, Exempt Organizations
Technical Division

cc: [REDACTED]
[REDACTED]

cc: [REDACTED]

cc: [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

cc: [REDACTED]
[REDACTED]
[REDACTED]

[REDACTED]

	Initiator	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer
Code	E:CO:R:1-2	EEOR: L	E:EO	E:ED			
Surname	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		
	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]			