

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Person to Contact:

Telephone Number:

Refer Reply to:

CP:E:EO:R

Date:

MAR 21 1997

Employer Identification Number: [REDACTED]
Key District: Southeast (Baltimore)
Form: 1120
Tax Years: All

Dear Applicant:

This letter constitutes a final adverse ruling with respect to your claim of exemption from federal income taxation under section 501(c)(3) of the Internal Revenue Code.

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

You have failed to establish that you operate exclusively for exempt purposes and not for substantial non-exempt purposes. You operate for the benefit of private individuals more than incidentally, and your earnings inure to the benefit of private individuals. Even if were a religious organization described in section 501(c)(3), you would be a private foundation. You have failed to establish that you qualify for church classification within the meaning of section 170(b)(1)(A)(1), the only basis on which you claim non-private foundation status.

Donors may not deduct contributions to your organization 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 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 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 Court of

4/1/97

[Redacted]

Federal Claims, or the District Court of the United States for the District of Columbia before the 91st day after the date that we mailed this ruling to you. Contact the clerk of the appropriate court for rules for initiating suits for declaratory judgment. The filing of a declaratory judgment suit under section 7428 does not stay the processing of income tax returns and assessment of any taxes.

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

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,

(Signed) [Redacted]

[Redacted]
Director, Exempt Organizations
Division

cc: DD, Southeast (Baltimore)
Attn: EO Group

CC: State Officials of [Redacted] w/Form 5998

Code	Initiator	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer
	CP.E:EO:7.3	CP.E:EO:7.3	CP.E:EO:7.3				
Surname	[Redacted]	[Redacted]	[Redacted]	[Redacted]			
Date	2-3-97	2/4/97	2/5/97	3/2/97			