

[REDACTED]

OP:R:EO:R:4

20 MAR 1985

Employer Identification Number: [REDACTED]
Key District: [REDACTED]
Form Number: 2041
Tax Years: All Years.
Accounting Period Ending: [REDACTED]

Dear Applicant:

This is a final adverse ruling as to your exempt status under section 501(c)(9) of the Internal Revenue Code.

Our adverse ruling of [REDACTED] was based on the fact that [REDACTED] and [REDACTED], shareholders of the employer corporation, are entitled to a dominant share of the benefits under the plan. Also, by reason of their ownership and control over the employer corporation, the [REDACTED] have ultimate control over the continued existence of the trust. Under the circumstances, we concluded that the [REDACTED] maintain a posture that is incompatible with the intent and proscription of section 1.501(c)(9)-4(a) of the Income Tax Regulations.

You filed a timely protest of our adverse ruling and requested a conference. A telephone conference was held on [REDACTED]. Neither your protest nor your comments during the conference would warrant the revision or rescission of our ruling letter of [REDACTED].

Accordingly, you are required to file federal income tax returns of the form indicated above.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

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

[REDACTED]
Chief, Exempt Organizations
Conference and Review Branch

PPS [REDACTED]