

INTERNAL REVENUE SERVICE

Number: **INFO 2000-0161**

Release Date: 9/30/2000

July 6, 2000

UIL: 513.00-00

The Honorable J. Robert Kerrey

United States Senate

Washington, D.C. 20510

Attention: Jennifer Kelly

Dear Senator Kerrey:

This letter is in response to your inquiry of June 12, 2000, on behalf of your constituent, [REDACTED]. [REDACTED] comments on proposed regulations issued in March 2000 relating to tax-exempt organizations and income from corporate sponsorship. He asks that you oppose these proposed regulations, in particular with respect to exclusive sponsorship arrangements.

In addition to [REDACTED] letter, we received many other comments regarding these proposed regulations. A public hearing was held on June 21, 2000. We appreciate your concern for the [REDACTED] and other nonprofit organizations. We have filed [REDACTED] letter as a comment to the proposed regulations and will consider it as further regulations are drafted.

I hope this information is helpful to you. If you have additional questions or need further information, please contact me or Stephanie Caden of my staff at (202) 622-6010.

Sincerely,

Mary Oppenheimer
Assistant Chief Counsel
(Tax Exempt/Government Entities)