

200814030



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date: JAN 11 2008

Contact Person:

Identification Number:

Contact Number:

Employer Identification Number:

Form Required To Be Filed:

Tax Years:

501.03-05
501.03-08
504.50-00
513.04-00

Dear :

This is our final determination that you do not qualify for exemption from Federal income tax as an organization described in Internal Revenue Code section 501(c)(3). Recently, we sent you a letter in response to your application that proposed an adverse determination. The letter explained the facts, law and rationale, and gave you 30 days to file a protest. Since we did not receive a protest within the requisite 30 days, the proposed adverse determination is now final.

Because you do not qualify for exemption as an organization described in Code section 501(c)(3), donors may not deduct contributions to you under Code section 170. You must file Federal income tax returns on the form and for the years listed above within 30 days of this letter, unless you request an extension of time to file. File the returns in accordance with their instructions, and do not send them to this office. Failure to file the returns timely may result in a penalty.

We will make this letter and our proposed adverse determination letter available for public inspection under Code section 6110, after deleting certain identifying information. Please read the enclosed Notice 437, *Notice of Intention to Disclose*, and review the two attached letters that show our proposed deletions. If you disagree with our proposed deletions, follow the instructions in Notice 437. If you agree with our deletions, you do not need to take any further action.

In accordance with Code section 6104(c), we will notify the appropriate State officials of our determination by sending them a copy of this final letter and the proposed adverse letter. You should contact your State officials if you have any questions about how this determination may affect your State responsibilities and requirements.

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If you have any questions about this letter, please contact the person whose name and telephone number are shown in the heading of this letter. If you have any questions about your Federal income tax status and responsibilities, please contact IRS Customer Service at 1-800-829-1040 or the IRS Customer Service number for businesses, 1-800-829-4933. The IRS Customer Service number for people with hearing impairments is 1-800-829-4059.

Sincerely,

Rob Choi
Director, Exempt Organizations
Rulings & Agreements

Enclosure
Notice 437
Redacted Proposed Adverse Determination Letter
Redacted Final Adverse Determination Letter



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date: NOV 27 2007

Contact Person:

Identification Number:

Contact Number:

FAX Number:

Employer Identification Number:

X = Organization

UIL Nos.: 501.03-05

State = State of Incorporation

501.03-08

Date = Date of Incorporation

504.50-00

513.04-00

Dear

We have considered your application for recognition of exemption from Federal income tax under Internal Revenue Code section 501(a). Based on the information provided, we have concluded that you do not qualify for exemption under Code section 501(c)(3). The basis for our conclusion is set forth below.

Issues:

Does the applicant, who is formed to provide grant writing services, training workshops, professional development, program development and program evaluation for fees based on the nature and scope of work involved to other organizations in the community, qualify for exemption under Internal Revenue Code Section 501(c)(3)?

Facts:

You, X, were formed on Date in the state of State. Your Articles of Incorporation state that you are organized exclusively for "religious, charitable, scientific, literary and educational" purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986.

Your bylaws state that "the specific objectives and purposes of this corporation shall be service oriented." Your mission will "be to provide support educational services to underserved populations and their families, and underserved schools, institutions, businesses, churches and community agencies."

You provided a schedule in your response dated December 6, 2006, depicting the activities of the organization, along with the expected time and funds expended for the activities. The schedule shows the following:

Letter 4036(CG)(11-2005)
Catalog Number 47630W

| Activity | % of time | % of funds |
|--------------------------|------------------|-------------------|
| Grant writing services | 10% | 10% |
| Training workshops | 30% | 30% |
| Professional development | 30% | 30% |
| Program development | 15% | 15% |
| Program evaluation | 15% | 15% |

You state that your grant writing services will consist of "research and identification of possible funding sources for organizations and agencies; crafting the letter of interest to prospective sources; writing and editing the proposal in accordance with guidelines; organizing focus groups for data collection for the needs assessment; helping clients to complete the assurances and attachments for proposals; and packaging and mailing. Capacity building services involve systematic assessment of strengths and weaknesses as well as needs of clients, followed by development of action for eradicating weaknesses, building upon strengths and addressing identified needs. The capacity building piece is usually accompanied by workshop training sessions that will help clients to be in a better position to work in partnership with other community agencies and organizations to provide necessary technical support and related services for individuals whose responsibility is to provide leadership to specific efforts within their structure. Towards this goal, training workshops in the areas of leadership development, organizational development, programs/services, funding, and community engagement are facilitated by X constituents. For program implementation and evaluation, we help recipients or awardees of external funding to follow the guidelines and directives for the initiation, follow through and follow-up of programs awarded to them. This includes strategic planning for realization of stated goals and objectives through the employment of appropriate processes and procedures for successful implementation. Evaluation services include formative and summative evaluation activities which guide the work of the program, and include process and outcome evaluations that will allow programs to be changed in a timely manner to ensure success. All activities are organized and time-framed according to the objectives and activities of the management plan. We also help to prepare written evaluation reports of findings resulting from the evaluation."

You state in your response dated September 1, 2006, that "fees for such services will be based upon the nature and scope of work involved, as some clients may request that a grant proposal be written for them, whereas others may simply request our company to evaluate a grant proposal which they have written themselves. There is no standard charge and fees will be negotiated on a case by case basis depending on the proposed scope of work and client's ability to pay. In many cases, clients may not be able to pay for the services, therefore, they will not be charged ... fees for services, in the case of grant writing, for example, can be reconciled by writing our organization into the grant as a direct provider (i.e. project evaluator). If clients do have the resources to pay, X will be paid a nominal fee (ranging from \$300 to \$1000) which will help to cover the overhead of our company, and will be put back to operating expenses for X, and not for profit." You state that you will provide grant writing services "to any local,

community-based organization or agencies that serves as part of its mission children, youths and adults who are underserved."

You state that your Training Workshops will include workshops for academic, personal and social skills development, health and fitness, career and job placement, technology literacy, capacity building for small businesses, tutoring and mentoring in after school program settings; preparation/coaching for ACT and SAT college entry examinations, and grant writing to support specific community (non-profit) needs.

You state that your Professional Development will support career and job readiness and placement, job retention, technology literacy. "It will be designed for unemployed and under-employed populations as well as for leaders and supervisors of such employees to help improve relationships, communication and retention." You go on to state that "all professional development activities are equally significant and are based upon the increased need to provide a variety of educational, economic, social, and cultural services to under-served populations that are struggling as the result of circumstances beyond their control."

"Participation in the professional development activities is open to adults in an under-served area or situation; those who are in temporary need of assistance; and those who may have found themselves in a hardship circumstance such as Katrina victims."

You state that your Program Development and Evaluation will be "devoted to the design and development of new and innovative programs beginning with a needs assessment or feasibility study, followed by a written development or business plan for non-profit organizations based upon their mission. This development involves a step by step process which evolves from the non-profit's vision statement to a plan of implementation and evaluation. Assistance includes information and guidance (consultant assistance) related to articles of incorporation, Board composition and roles/duties, Bylaws development, management, personnel, policies and procedures, budget, fundraising, marketing, assessment and evaluation, capacity building, and sustainability of new programs designed to enhance individuals, families and the community.

Program evaluation involves the improvement of existing programs, including the design of evaluation instruments to establish bases for improvements, as well as the designing of new programs." You will assist them in implementing strategies to help them to determine their level of effectiveness in performing their jobs and assist them in the identification of strengths and weaknesses, as well as possible solutions to program challenges following site visitation, examination of organization documents, interviews with stakeholders and analysis of survey response data.

Law:

Section 501(a) of the Internal Revenue Code of 1986 provides for the exemption from federal income tax for organizations described in Section 501(c)(3). Such organizations are recognized if they are organized and operated exclusively for religious, charitable, and educational purposes.

Section 501(c)(3) of the code states that an organization must be formed exclusively for one or

more of the following purposes:

- Religious
- Charitable
- Scientific
- Testing for Public Safety
- Literary
- Educational
- Fostering National or International Amateur Sports Competition
- Prevention of Cruelty to Animals or Children

Section 1.501(c)(3)-1(d)(2) defines charitable as including the following purposes:

- Relief of the poor and distressed or of the underprivileged
- Advancement of education & science
- Advancement of religion
- Erection or maintenance of public buildings, monuments or works
- Lessening the burdens of government
- Promotion of social welfare by organizations designed to accomplish any of the above purposes
- To lessen neighborhood tensions
- To eliminate prejudice and discrimination
- To defend human and civil rights secured by law
- To combat community deterioration and juvenile delinquency

Section 1.501(c)(3)-1(a)(1) of the Income Tax Regulations states that, in order to be exempt as an organization described in section 501(c)(3) of the Code, an organization must be both organized and operated exclusively for one or more of the purposes specified in such section. If an organization fails to meet either the organizational test or the operational test, it is not exempt.

Section 1.501(c)(3)-1(c)(1) of the Income Tax Regulations provides that an organization will be regarded as operated exclusively for one or more exempt purposes only if it engages primarily in activities which accomplish one or more of such exempt purposes specified in section 501(c)(3). An organization will not be so regarded if more than an insubstantial part of its activities are not in furtherance of an exempt purpose.

Revenue Ruling 70-535, 1970-2, C.B. 117 discusses an organization that performs services for low and moderate income housing projects.

The organization entered into agreements with a number of nonprofit corporations exempt from Federal income tax under section 501(a) of the Code to manage low and moderate income housing projects for a fee. The organization operates in a manner similar to those providing such management services for profit. All of its income is from management fees. Its funds are used to meet expenses incurred in providing the management services. Managing these housing projects is the organization's primary activity. Its other activities are negligible.

Since the organization's primary activity is carrying on a business by managing low and moderate income housing projects in a manner similar to organizations operated for profit, the organization is not operated primarily for the promotion of social welfare. The fact that these services are being performed for tax exempt corporations does not change the business nature of the activity.

Revenue Ruling 71-529, 1971-2, C.B. 234, includes a situation where an organization controlled by a group of exempt organizations and providing investment management services for a charge substantially less than cost solely to that group qualifies for exemption from Federal income tax under section 501(c)(3) of the Code. In this case, the organization obtained contributions to cover all or part of the cost of the management services it provided and also used the contributions to provide supplemental income or capital to be used exclusively for the charitable, educational, or scientific purposes of the organizations it served. In addition, the fees paid by the member organization represented less than fifteen percent of the total costs of operation.

Revenue Ruling 72-369, 1972-2 C.B. 245, states that an organization formed to provide managerial and consulting services at cost to unrelated exempt organizations does not qualify for exemption. Providing managerial and consulting services on a regular basis for a fee is a trade or business ordinarily carried on for profit. The fact that the services in this case are provided at cost and solely for exempt organizations is not sufficient to characterize this activity as charitable within the meaning of section 501(c)(3) of the Code. Furnishing the services at cost lacks the donative element necessary to establish this activity as charitable.

In Better Business Bureau of Washington, D.C., Inc. v. United States, 326 U.S. 179, the Supreme Court held that the presence of a single non-exempt purpose, if substantial in nature, will destroy a claim for exemption regardless of the number or importance of truly exempt purposes.

Application of Law:

Your organization is providing its services to "underserved populations and their families, and underserved schools, institutions, businesses, churches and community agencies." You are not limiting your services exclusively to a charitable class of people as described in the Regulations. See Code section 501(a) and section 501(c)(3).

You state that your Training workshops, an educational activity, is expected to take up 30 percent of your time and 30percent of your funds.

Seventy percent (70%) of your time and funds will be invested in your grant writing, professional development, program development, and program evaluation activities. You are similar to the organization described in Revenue Ruling 72-369, which was held not to be tax-exempt, because, like this organization, you are providing managerial and consulting services at or above cost to unrelated organizations, some of which may be tax-exempt. As stated in that Revenue Ruling, the providing of managerial and consulting services on a regular basis for a fee is a trade or business ordinarily carried on for profit, and therefore, is not a tax-exempt activity under Code section 501(c) (3).

Furthermore, you are not similar to the organization described in Revenue Ruling 71-529, because, unlike that organization, you: (1) do not provide your services to related exempt organizations, (2) provide services to exempt and nonexempt organizations, and (3) will charge fees for your services at levels that are not substantially below cost.

Based on the foregoing, you are not operated exclusively for one or more exempt purposes, as your primary activities do not accomplish one or more exempt purposes. See section 1.501(c)(3)-1(c)(1) of the regulations.

Applicant's Position:

In your response dated February 21, 2007, you provided a narrative as to why you feel that you should qualify for exemption under section 501(c)(3) of the Code.

You state that "nonprofit organizations may operate 'business' ventures to the degree that those ventures are directly related to the pursuit of the social mission of the nonprofit." You also state that "the conduct of the business activities has what the tax law terms a ca[su]al relationship to the achievement of the exempt purpose. The performance of the services from which any income is derived will contribute importantly to the accomplishment of the 501c3 purposes. There is no business activity that is not related to X's exempt purpose(s)."

You state that in American Campaign Academy 92, TC, 1053, that the court views any and all individual betterment prerequisite to achieving public good as "incidental" and therefore consistent with tax exemption. If individual betterment, to whatever degree, is inevitably necessary to achieve public good it should be tolerated. Treasury Regulation section 1.501(c)(3)-1(e) states "an organization may meet the requirements of section 501(c)(3) although it operates a trade or business as a substantial part of its activities, if the operation of such trade or business is in furtherance of the organization's exempt purpose or purposes."

In addition, you refer to Camps Newfound/Owatonna Corp. v. Town of Harrison, 705 A.2d 1109 Me., 1998. This case deals with a summer camp operated for children of specific faith, that brought action challenging the constitutionality of a statute that denied property tax exemption for nonprofit institutions that conducted or operated principally for persons who were not residents of the state and made charges that resulted in average weekly rate per person in excess of \$30. The church camp, which was denied property tax exemption pursuant to a statute that violated the Commerce Clause of the Federal Constitution, was not entitled to relief pursuant to § 1983, since state law provided an adequate remedy; state had statutory mechanism for seeking tax abatement and trial court had declaratory judgment authority that could be invoked in tax exemption cases.

"If a nonprofit sells services, borrows in the capital market, hires workers at market rates, undertakes commercial ventures or generates profits, it should be because that is the best way of ultimately pursuing the organization's mission. (Sporhase, 458 U.S., at 953; see also supra, at

Page 585 572-574)."

You state that you target your services in support of other non-profit agencies and organization's whose mission/purposes align to those of yours in addressing the needs of at risk populations which will benefit the public. Assisting such organizations with grant writing and grant writing training to build their capacity to provide needed services to the targeted population is an activity that exclusively helps to accomplish your exempt purposes.

You state that a secondary purpose and objective of the organization will be to offer training programs via workshops that target the needs of children in poverty situations. Services will be tailored to the needs of children and adults in poverty situations; children and youths who are at-risk based upon particular circumstances; migrants and their families; and unemployed and/or under-employed adults who are in temporary need of assistance. In regards to this activity, you refer to Goldsboro Art League v. Commissioner, 75 T.C. 337, 343 (1980), Federation Pharmacy Services, Inc. v. Commissioner, 72 T.C. 687, 691 (1979), Linwood Cemetery Ass'n v. Commissioner, 87 T.C. 1314, 1327-28 (1986) and St. Joseph Farms of Indiana v. Commissioner, 85 T.C. 9, 22-23 (1985).

Your "program development and evaluation" is devoted to helping other non-profits with the development of new and innovative programs that support under-served populations. You provide assistance which includes information and guidance related to program management, personnel, policies and procedures, budget, fundraising, marketing, capacity building and program evaluation.

You state that "evaluation is a subject that has gained lots of attention lately. Most, if not all, foundations and public funding agencies as well as state grant sources are requiring some form of evaluation to make sure that monies received are being spent wisely for their intended charitable purposes. This is 'accountability' which is necessary for nonprofits to continue to provide the valuable public services they render for the benefit of individuals and the community at-large." You further state that you are "operated 'exclusively' for the aforementioned designated exempt purposes. The 'operational' test is supported because the organization engages 'primarily' in activities that accomplish its exempt purpose and that not more than an 'insubstantial part of its activities' furthers a nonexempt purpose. Again the organization's activities are reasonably calculated to (and do indeed) carry out the exempt 'purposes' identified through the 'organizational' test."

You also address Maine's law governing nonprofits, and quote several sections of Maine's law. You quote the Maine statutes as "the exemption applies to 'benevolent and charitable institutions.'" "To qualify, the entity must devote '[a]ll profits derived from [its] operation... and the proceeds from the sale of its property... exclusively to the purposes for which it is organized." "A director, trustee, officer or employee of an organization claiming exemption is not entitled to receive directly or indirectly any pecuniary profit from the operation of that organization, excepting

reasonable compensation for services in effecting its purposes." You state that the statute also expressly designates certain categories of entities (nonprofit nursing homes, boarding homes, community mental health service facilities and child care centers) that qualify for tax exempt status under federal law, 26 U.S.C., section 501(c)(3), as falling within its ambit.

Service Response to Applicant's Position:

In American Campaign Academy 92, TC, 1053, P is organized to pursue educational activities. As its primary activity, P operates a school to train individuals to fill responsible positions in political campaigns. P's training program is an 'outgrowth' of similar training programs previously sponsored by the National Republican Congressional Committee. Graduates of P's training program are prepared to function in such strategic campaign positions as communications director, finance director, or campaign manager.

In this case, the courts concluded that petitioner is operated for the benefit of private interests, a nonexempt purpose. Because more than an insubstantial part of petitioner's activities further this nonexempt purpose, petitioner has failed to establish that it operates exclusively for exempt purposes within the meaning of section 501(c)(3).

You are similar to this organization because more than an insubstantial part of your activities further a nonexempt purpose.

In Camps Newfound/Owatonna, Inc v. Town of Harrison, a summer camp operated for children of specific faith brought action challenging the constitutionality of a statute that denied property tax exemption for nonprofit institutions that conducted or operated principally for persons who were not residents of the state and made charges that resulted in average weekly rate per person in excess of \$30. The Supreme Court reviewed this case in regards to where a demand or right of action is in its nature entire and indivisible, it cannot be split up into several causes of action and sued piecemeal, or made the basis of as many separate suits; hence, a judgment on the merits as to one part will bar a subsequent action for the whole, the residue, or another part.

This court case does not appear to have any relevance to your organization and its claim for federal tax-exempt status..

In Sporhase v. Nebraska, ex rel. Douglas 458 U.S. 941, 102 S.Ct. 3456 U.S.Neb., 1982, the State brought suit to enjoin defendants from transporting Nebraska groundwater into Colorado without a permit. The Supreme Court, Justice Stevens, held that: (1) groundwater is an article of commerce and therefore subject to congressional regulations, and (2) reciprocity requirement of Nebraska statutory restriction on withdrawal of groundwater from any well within Nebraska intended for use in adjoining state violated commerce clause by imposing impermissible burden on interstate commerce.

Since your organization does not involve transportation of interstate commerce, it does not appear that this case has any relevance to the facts of your application for tax-exempt status.

In Goldsboro Art League v. Commissioner, 75 T.C. 337, 343 (1980), the court found that the

petitioner is organized and operated exclusively for an exempt purpose, is not operated in furtherance of a substantial commercial purpose, and serves public rather than private interests. The purpose of the two galleries, like the purpose of petitioner's other activities, is art education; petitioner's sales activities are secondary and incidental to advancing its exempt purpose.

There are no other art museums or galleries in the area and the petitioner has found difficulty attracting artists to exhibit their work without the incentive of the Art Gallery and Art Market. Petitioner has a jury to select which works will be displayed, and we find it significant that the works are chosen not for their salability but for their representation of modern trends. Exhibiting an artist's more daring works in a part of the country where there are no nearby art museums or galleries illustrates that petitioner's purpose is primarily to educate rather than to sell.

Moreover, petitioner's activities with respect to the Art Market and Art Gallery must be viewed in connection with petitioner's other activities. The clear impression that we get from the record is one of petitioner's dedication to teach the public, through a variety of means, to appreciate art. We find that petitioner's sales activities are incidental to its other activities and serve the same overall objective of art education. This is not a case where the other activities are adjunct to petitioner's sales, but, rather, where petitioner's sales activities are secondary and incidental to furthering its exempt purpose.

You are not like Goldsboro Art League v. Commissioner, *supra*, because your services for fees are not a secondary activity, nor are they an incidental part of your activities. Your primary activities are services which you provide to other organizations for a fee.

In Federation Pharmacy Services, Inc. v. Commissioner, 72 T.C. 687, 691 (1979), the Tax Court found that Federation relies financially on the sale of prescription drugs to the public with no accommodation made for those unable to pay. As a consequence, it is engaged in competition with for-profit pharmacies in the area. Nor does the administrative record indicate any other activity on Federation's part which establishes the requisite charitable purpose.

Accordingly, we find that the Tax Court's decision that Federation operates for a substantial commercial purpose and does not qualify as a charitable organization exempt from tax under section 501(c)(3) of the Code is not clearly erroneous, but is supported by substantial evidence.

You are similar to Federation Pharmacy Services, Inc. v. Commissioner, *supra*, based on the fact that you are engaged in competition with other for-profit organizations that provide grant writing, program development and program evaluation. You provide services for a fee to other organizations.

In Linwood Cemetery Ass'n v. Commissioner, 87 T.C. 1314, 1327-28 (1986), the Tax Court stated that the petitioner has not convinced the Court that it pursues no substantial nonexempt purpose and is thereby operated 'exclusively' for exempt purposes. Even if the test determinative of petitioner's section 501(c)(3) status were reformulated to focus on whether petitioner's 'primary purpose is exempt or nonexempt', petitioner would still fail to qualify under section 501(c)(3). The evidence presented by the Association which would be pertinent to this latter formulation of the test is scarce and ambiguous.

You are similar to Linwood Cemetery Ass'n v. Commissioner, *supra*, because you are not operated exclusively for exempt purposes.

Conclusion:

Based on the information you provided in your application and supporting documentation, we conclude that you are not operated for exempt purposes under section 501(c)(3) of the Code. The providing of managerial and consulting services (grant writing, professional development, program development, and program evaluation) does not further an exempt purpose under section 501(c)(3) of the Code when provided in a manner and fashion that is indicative of a commercial enterprise providing similar services in a similar manner.

You have the right to file a protest if you believe this determination is incorrect. To protest, you must submit a statement of your views and fully explain your reasoning. You must submit the statement, signed by one of your officers, within 30 days from the date of this letter. We will consider your statement and decide if the information affects our determination. If your statement does not provide a basis to reconsider our determination, we will forward your case to our Appeals Office. You can find more information about the role of the Appeals Office in Publication 892, *Exempt Organization Appeal Procedures for Unagreed Issues*.

In order to have your case forwarded to our Appeals Office, you must provide the following information, which is outlined on page 2 of Publication 892 under the heading "Regional Office Appeal":

- (1) The organization's name, address, and Employer Identification Number;
- (2) A statement that the organization wants to appeal the determination;
- (3) The date and symbols on the determination letter;
- (4) A statement of facts supporting the organization's position in any contested factual issue;
- (5) A statement outlining the law or other authority the organization is relying on; and
- (6) A statement as to whether a hearing is desired.

The statement of facts (item 4) must be declared true under penalties of perjury. This may be done by adding to the appeal the following signed declaration:

"Under penalties of perjury, I declare that I have examined the statement of facts presented in this appeal and in any accompanying schedules and statements and, to the best of my knowledge and belief, they are true, correct, and complete."

Your appeal will be considered incomplete without this statement.

An attorney, certified public accountant, or an individual enrolled to practice before the Internal

Revenue Service may represent you during the appeal process. If you want representation during the appeal process, you must file a proper power of attorney, Form 2848, *Power of Attorney and Declaration of Representative*, if you have not already done so. You can find more information about representation in Publication 947, *Practice Before the IRS and Power of Attorney*. All forms and publications mentioned in this letter can be found at www.irs.gov, Forms and Publications.

If you do not file a protest within 30 days, you will not be able to file a suit for declaratory judgment in court because the Internal Revenue Service (IRS) will consider the failure to appeal as a failure to exhaust available administrative remedies. Code section 7428(b)(2) provides, in part, that a declaratory judgment or decree shall not be issued in any proceeding unless the Tax Court, the United States Court of Federal Claims, or the District Court of the United States for the District of Columbia determines that the organization involved has exhausted all of the administrative remedies available to it within the IRS.

If you do not intend to protest this determination, you do not need to take any further action. If we do not hear from you within 30 days, we will issue a final adverse determination letter. That letter will provide information about filing tax returns and other matters.

Please send your protest statement, Form 2848, and any supporting documents to the applicable address:

Mail to:

Internal Revenue Service
EO Determinations Quality Assurance

Deliver to:

Internal Revenue Service
EO Determinations Quality Assurance

You may fax your statement using the fax number shown in the heading of this letter. If you fax your statement, please call the person identified in the heading of this letter to confirm that he or she received your fax.

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

Sincerely,

Robert Choi
Director, Exempt Organizations
Rulings & Agreements