



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

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

Number: **201204021**  
Release Date: 1/27/2012

Date: October 31, 2011

Contact Person:

Identification Number:

Contact Number:

Employer Identification Number:

Form Required To Be Filed:

Tax Years:

UIL: 501.03-05; 501.32-00; 501.36-01; 501.36-03

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.

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,

Lois Lerner  
Director, Exempt Organizations

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: September 1, 2011

Contact Person:

Identification Number:

Contact Number:

FAX Number:

Employer Identification Number:

**LEGEND:**

B = Deceased owner/Director

C = Director

D = Director

E = Officer

F = Officer

G = Owner/Director

J = Date

K = Date

M = Predecessor For-Profit

N = For-Profit

O = State

Q = Country

**UIL:**

501.03-05

501.32-00

501.36-01

501.36-03

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 your publishing, advertising, and marketing of books written by various authors at fair market value constitute a commercial for-profit activity? Yes, for the reasons described below.

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

- Does your publishing and marketing the works of your director and a related for-profit publishing company result in inurement? Yes, for the reasons described below.
- Does your entering into publishing agreements with authors, distributing their books and sharing the net income from such activity with the authors result in private benefit? Yes, for the reasons described below.

### Facts

You are a successor of M, a solely owned for-profit publishing company. At the time of your formation B was the owner of M. You state "B had a vision to see M become a foundation" and therefore, B formed you. You give as a reason you changed from a for-profit to not-for-profit is because M was "in the red". B died shortly after forming you and B's rights in M and you were transferred to her daughter G. C, your vice president and CEO was the chief executive director of M. Ultimately, M's assets and liabilities were transferred to you and M ceased to operate.

You are incorporated under the laws of the state of O on J. Your legal name is substantially similar to M.

Article III of your Articles of Incorporation states the specific purpose for which you are formed is to engage in any lawful business activities to promote the Christian Ministry. Your purpose was later amended to read as... "exclusively for charitable, religious, educational, and literacy..."

Section 2.1, Articles 2 of your Bylaws states membership is divided into two classes: voting members and non-voting members. The first three of your voting members shall be G, C, and D.

C, one of your two vice presidents and CEO, and E, your secretary are married to each other. C is also an author and you publish and sell C's books. C has forty years of experience in Christian publishing and is responsible for the hiring and firing, author/publisher relationships, editing, proof-reading, acquisition of manuscripts, weekly radio show, employee relations, budgeting, and general oversight of all departments, developing new programs, and is the ultimate decision maker. E has over twenty years of experience in administration and is responsible for acquiring manuscripts, maintaining author-publisher relationships, and supervising all aspects of production, including asking for price quotes, purchase orders, and actual ordering of printing.

D, your second vice president, is the owner of N, a for profit publishing company. D has more than twenty-five years of experience in book publishing. D also provides consulting services for you. You have an arrangement with D to sell N's books in the United States and your books will be sold through N in Europe. Payment is based on actual sales, less 65% off the set price. It was B's wish that M become a not-for-profit corporation, and D was instrumental in "getting the ball rolling" with regard to this goal. Prior to B's death D was appointed by B to serve on your Board of Directors.

E, your treasurer, has twenty-three years of marketing and sales experience.

You list your primary activity as publishing and distributing Christian books and Bibles around the world. You use industry standards to price the books competitively at fair market rate. A small portion of the gross receipts from the sale of your books pays for Christian literature. You estimate approximately ten (10) percent of books are distributed free. Damaged books were also given away but not recorded as a donation so the ten percent may be low. You review manuscripts and provide comprehensive critiques for a fee. The books are produced by printing companies throughout the United States; they are distributed and marketed by you. The books you sell are designed to meet the needs of people on all areas of their lives, including spiritual, emotional, financial, and physical needs.

Your publishing agreement with a specific author states you will credit the author's account with a royalty of twelve (12) percent of the net price per copy for the first 20,000 copies and fifteen (15) percent thereafter. You will credit the author's account with fifty (50) percent of net proceeds received from the disposition of the following rights, but not limited to: first and second serial rights, dramatic rights, movie rights, television rights, radio rights, translation rights, audio rights, video rights, and book club rights. You have similar agreements with other authors with the royalty paid to the authors between eight (8) and twenty two (22) percent of the net price per copy.

Your website describes you as a Christian ministry involved in the publishing and production of inspirational literature around the world. Your navigation tabs include topics such as best sellers, business and leadership, Christian living, faith and healing, fiction, financial management, general interest, and social issues. You provide free literature to missionaries and pastors who serve the poor and underprivileged and provide Bibles and other Christian literature to incarcerated individuals and people in need.

Your literature is distributed through retail shops including chain stores as well as through domestic and foreign distributors, such as N. You have some direct sales to the public. You utilize sales representatives. You sell books at trade shows, book fairs and conventions. You have distributors in all of the English speaking nations and some other countries as well. You make the public aware of your products through advertising, sales representatives, media, catalogues, e-mail, retailers, wholesalers, distributors and shows.

Ninety-eight percent of your income is from gross receipts consisting largely of income from book sales. Most of your sales (books and DVDs) are to retailers and wholesalers around the world, but a small percentage (approximately 5% of sales) are to individuals. In addition, you charge fees ranging from \$50 to \$200 for manuscript reviews. You state some pro bono services are provided to aspiring authors and estimate such services to comprise 30% of your resources. You accept donations, mainly through your website. Income from gifts, grants and contributions account for less than two percent of total income. You do not actively solicit donations.

Your expenditures are consistent with a typical publishing business and include salaries and wages, occupancy, and professional fees. Your assets are comprised of account receivable and inventories. Your liabilities are primarily accounts payable and notes payable. The liabilities taken over from M were more than assets transferred to you. The lease agreement

submitted is between M and the landlord. You pay the amount stated in the lease.

## Law

Section 501(c)(3) of the Code exempts from federal income tax corporations organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes.

Section 1.501(c)(3)-1(a)(1) of the Income Tax Regulations provides that, in order for an organization to be exempt under section 501(c)(3) of the Code, it 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 or operational test, it is not exempt.

Section 1.501(c)(3)-1(c)(1) of the 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 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 is not in furtherance of an exempt purpose.

Section 1.501(c)(3)-1(c)(2) of the regulations provides that an organization is not operated exclusively for one or more exempt purposes if its net earnings inure in whole or in part to the benefit of private shareholders or individuals. Section 1.501(a)-1(c) of the regulations defines the words "private shareholder or individual" in section 501 of the Code to refer to persons having a personal and private interest in the activities of the organization.

Rev. Rul. 68-306, 1968-1 C.B. 257 held that publishing and distributing a monthly newspaper carrying church news of interdenominational interest accomplishes a charitable purpose by contributing to the advancement of religion. The subscriptions of the newspaper were obtained through individual churches and church associated group and revenues did not cover the costs of operation. The organization qualifies for exemption under section 501(c)(3) of the Code.

Rev. Rul. 77-4, 1977-1 C.B. 141 held that nonprofit organization was not tax exempt because the publishing company was operated in a manner "indistinguishable from ordinary commercial publishing practices".

In Better Business Bureau v. United States, 326 U.S. 278 (1945), the court held that an organization is not operated exclusively for charitable purposes, and thus will not qualify for exemption under section 501(c)(3), if it has a single non-charitable purpose that is substantial in nature. This is true regardless of the number or importance of the organization's charitable purposes.

In Scripture Press Foundation v. United States, 285 F.2d 800 (U.S. Court of Claims 1961), a separate organized publishing corporation sold a large volume of religious literature, periodicals, and Sunday school supplies at a substantial profit was held not exempt. The court found that operating profits and accumulated earning were disproportionately large and there was no clear purpose to further any particular religious beliefs. The general character of the operation was that of a commercial publishing house catering to religious customers. Thus, the court

concluded it was a trade or business and not exempt. The existence of a modest program of expenditures for religious and educational purposes unconnected with the publishing did not have a decisive effect.

In Foundation for Divine Meditation, Inc v. Commissioner, 24 T.C.M. 411 (1965), the tax court denied exemption to an organization that sold a large volume of literature to the general public by mail. Some of the literature had little or no connection to the beliefs held by the organization. The surrounding circumstances tended to show that the individual who dominated the organization regarded the enterprise "simply as a money making operation." The court held that this was not a religious organization, but rather a trade or business.

In Fides Publishers Association v. United States, 263 F. Supp.924 (1967), a corporate publisher of religious books priced at commercial levels that showed moderate but consistent operating profits were held not to be exempt. The court said that although the "publishing activities further the exempt purpose of educating the lay apostolate," nevertheless, there was a substantial nonexempt purpose – "the publication and sale of religious literature at a profit."

Operating for the benefit of private parties constitutes a substantial nonexempt purpose. Old Dominion Box Co. v. United States, 477 F. 2d 340 (4th Cir. 1973), cert. denied 413 U.S. 910 (1973).

In Est. of Hawaii v. Commissioner, 71 T.C. 1067(1979), the tax court found that an organization formed to educate people in Hawaii in the theory and practice of "est" was a part of a "franchise system which is operated for private benefit," and therefore may not be recognized as exempt under section 501(c)(3) of the Code. The applicant for exempt status was not formally controlled by the same individuals controlling the for-profit organization owning the license to the "est" body of knowledge, publications, methods, etc. However, the for-profit exerted "considerable control" over the applicant's activities by setting pricing, the number and frequency of different kinds of seminars and training, and providing the trainers and management personnel who are responsible to it in addition to setting the price for the training. The court found that the fact that the applicant's rights were dependent upon its tax-exempt status showed the likelihood that the for-profit corporations were trading on that status. The question for the court was not whether the payments made to the for-profit were excessive, but whether it benefited substantially from the operation of the applicant. The court determined that there was a substantial private benefit because the applicant "was simply the instrument to subsidize the for-profit corporations and not *vice versa* and had no life independent of those corporations."

In Church by Mail, 765 F. 2d 1387 (9<sup>th</sup> Cir. 1985), affg. TCM 1984-349, Tax Court concluded that the extent of the integration between the operations of a non-profit entity and related for-profit entities controlled by the non-profit directors precluded exemption. Furthermore, the Tax Court found it unnecessary to consider the reasonableness of payments made by the applicant to a business owned by its officers. The 9<sup>th</sup> Circuit Court of Appeals, in affirming the Tax Court's decision, stated that "the critical inquiry is not whether particular contractual payments to a related for-profit organization are reasonable or excessive, but instead whether the entire enterprise is carried on in such a manner that the for-profit organization benefits substantially from the operation of the Church".

In International Postgraduate Medical Foundation v. Commissioner, T.C.M. 1989-36, the court held that an organization that had the substantial nonexempt purpose of benefiting a related for-profit travel agency, from which it purchased travel services, did not qualify for exemption under IRC 501(c)(3).

In Living Faith, Inc. v. Commissioner, 950 F.2d 365 (7th Cir. 1991), the U.S. Court of Appeals for the Seventh Circuit upheld a Tax Court decision that an organization operating restaurants and health food stores in a manner consistent with the doctrines of the Seventh Day Adventist Church did not qualify for exemption under section 501(c)(3) of the Code because the organization was operated for a substantial nonexempt commercial purpose. The court found that the organization's activities were "presumptively commercial" because the organization was in competition with other restaurants, engaged in marketing, and generally operated in a manner similar to commercial businesses.

In Airlie Foundation v. Commissioner, 283 F. Supp. 2d 58 (D.D.C., 2003), the court relied on the "commerciality" doctrine in applying the operational test. Because of the commercial manner in which this organization conducted its activities, the court found that it was operated for a nonexempt commercial purpose, rather than for an exempt purpose. Among the major factors considered in assessing commerciality are competition with for profit commercial entities; extent and degree of below cost services provided; pricing policies; and reasonableness of financial reserves. Additional factors include, *inter alia*, whether the organization uses commercial promotional methods (e.g., advertising) and the extent to which the organization receives charitable donations.

### **Application of Law**

The facts above show three separate reasons, any one of which standing alone, precludes exemption under section 501(c)(3) of the Code. First, the facts show you operate in a commercial manner. Second, your operations result in inurement because your operations benefit your directors. And, third your operations result in more than an insubstantial private benefit to authors and publishing companies whose works you market and distribute.

You are not as described in section 1.501(c)(3)-1(a)(1) of the Income Tax Regulations because you are not operated exclusively for one or more of the purposes specified in such section.

You are not as described in section 1.501(c)(3)-1(c)(1) of the Regulations because more than an insubstantial part of your activities is not in furtherance of an exempt purpose.

You are not as described in section 1.501(c)(3)-1(c)(2) of the regulations because your net earnings inure in whole or in part to the benefit of private shareholders or individuals. Section 1.501(a)-1(c) of the regulations defines the words "private shareholder or individual" in section 501 of the Code to refer to persons having a personal and private interest in the activities of the organization. The facts show you publish and market your director's, C's, books and you also market and sell books for N, a company owned by your director D.

You are not similar to the organization described in Rev. Rul. 68-306 because your publishing and distributing of books does not accomplish an exclusive charitable purpose. Your marketing



and advertising is not limited to individual churches or church groups. Your revenues do cover the costs of operation. Your marketing and advertising is comparable to a commercial publisher and prices are set at market rates.

You are similar to Rev. Rul. 77-4 because your publishing company is operated in a manner "indistinguishable from ordinary commercial publishing practices". Similar to a commercial publisher are your prices, your manner of distribution, your marketing, your agreements with other publishing companies and your agreements with authors.

You are similar to the organization described in Better Business Bureau v. United States, because you too have a non-charitable purpose that is substantial in nature. In fact, you have three non-charitable purposes, namely commercial, inurement and private benefit.

You are similar to the organization described in Scripture Press Foundation v. United States, because the general character of your operation is that of a commercial publishing house catering to religious customers. Even though you distribute a small percentage of your inventory for free is not decisive as your substantial purpose is to operate commercially.

You are similar to the organization in Foundation for Divine Meditation, Inc v. Commissioner, as you too sell a variety of books and you are structured in a way to make money.

You are similar to the organization in Fides Publishers Association v. United States, because you too price your books at commercial levels and you have a substantial nonexempt purpose – "the publication and sale of religious literature at a profit."

You are similar to Old Dominion Box Co. v. United States, because you operate for the benefit of private parties which include your directors, authors of the books you sell and other companies for whom you distribute and sell their books.

You are similar to the organization in Est. of Hawaii v. Commissioner. You too have entered into an arrangement with a for profit and the arrangement results in substantial private benefit, specifically your arrangement with N, D's for profit company.

You are similar to the organization in Church by Mail, the extent of the integration between your operations and the operations of N, controlled by your director D precludes exemption. The reasonableness of payments made by you to N is not decisive but instead that your operations are carried on in such a manner that N benefits substantially from your operations.

You are similar to the organization in Living Faith, Inc. v. Commissioner, your activities are "presumptively commercial" because you are in competition with other publishing companies, engaged in marketing, and generally operated in a manner similar to commercial businesses.

You meet several of the "commerciality" factors as described in Airlie Foundation v. Commissioner. You are in competition with for profit commercial entities; you provide an insubstantial amount of low cost or no cost services; you advertise and market your products using typical commercial methods; and you receive minimal charitable donations.

### **Applicant's Position**

You state the difference between you and M is that your mission is to use all your profits, after the payment of debt, to help supply Christian literature to under-privileged pastors, missionaries, private schools, and orphanages. Your goal is to help others by inspiring them, encouraging them, and giving them information that will help them meet the needs of their lives.

You state B had a vision to see you become a foundation that through literacy would help the underprivileged and all others by inspiring them, encouraging them, and giving them information that will help them meet the needs of their lives. You state in order to protect her vision, B transferred the for-profit publisher to you.

You state your services include providing pro-bono support to aspiring authors by offering them guidance with regard to editing, writing, and answering their questions related to publishing. The service often involves manuscript reviews which provide the individual with important feedback regarding his or her work. However, you state you sometimes ask for minimal fees for manuscript reviews and for more comprehensive critiques.

You state you frequently give out free books wherever you go. You also send free books to individuals and institutions. You sell books to distributors and retailers at substantial discounts, many times at more than a 70 percent discount, particularly to foreign customers. Discounts to domestic retailers are usually in the range of 40-45%, domestic distributors are typically given discounts of 55% or more, and foreign distributors would receive discounts of 65-70% in most cases. Authors also receive high discounts depending upon the quantity of books they order.

You state your activities are funded through the sale and distribution of your books. The more sales you have the more you are able to fulfill a portion of your mission, which is to provide free materials to those in need.

Regarding pricing, you state that industry standards govern your discounts and markups which require all customers of a particular type to receive the same discounts. You further provide that a domestic wholesaler or distributor requires a larger discount (50% to 55%) because they will resell to libraries and retailers. Foreign distributors require at least a 60% discount, because of currency exchange rates and shipping costs. Bookstore chains require 50% to 55%, based on their size. Individual retailers currently receive a discount of 35% for less than ten books and a 45% discount for more than ten books. The retail price of a book is determined by both page count and costs involved with production, storage, and taking all other costs into account.

You state the difference between you and your for-profit counterparts is that you will use all of your profits to fund your exempt purpose, after your repayment of debts.

### **Service Response to Applicant's Position**

Although your distribution of free books may serve, in part, charitable, educational or religious purposes; your primary activity is the operation of for-profit commercial publishing business. Your marketing and distribution of books are conducted in the same manner as a for-profit business. In fact, you conduct your activities exactly the same as when you were a sole proprietorship. In addition, you are controlled directly and indirectly by the sole owner of your

predecessor and her selectees or appointees.

The books you sell are designed to meet the needs of people on all areas of their lives, including spiritual, emotional, financial, and physical needs. Book sales are typically a trade or a business. Your marketing and distribution are conducted through commercial channels at market rates. Your pricing is at market rate controlling by the industry standard.

Your consulting services (writing and editing, manuscript reviews, and comprehensive critiques) are provided in a regular course of business usually for a fee at a commercial rate.

Your goal is to help others by inspiring, encouraging, and providing them with help through literature and consulting services. However, only a small number of your books are distributed free of charge. You have provided no evidence that significant amount of your consulting services is provided pro-bono. Your financial information shows that your net profit is approximately 25 percent of your revenue. Your primary revenue is from the sale of books.

Your financial information shows that you retain a large amount of profit and do not use the profit to further your exempt purpose. In fact, only a very small portion of profits is used to distribute free books. In addition, some of the books you distribute free are damaged books which you are otherwise unable to sell.

You earnings inure to the benefit of C and D (through N).

You provide more than insubstantial private benefits to authors. You provide consulting, editing, and critique to your authors. Even though, your royalty payments and terms are varied from one author to the others, the authors receive benefits from you.

### **Conclusion**

Based on the above facts and law we find three reasons to deny exemption, any one of which standing alone is sufficient. First, the facts show you operate in a commercial manner. The manner in which you compensate authors, price your books, market your products and the manner in which you distribute is comparable to a commercial business. Second, the facts show your earnings inure to the benefit of B and D. You sell and market B's books and you have an agreement with D to sell N's books. Third, the facts show you sell books for authors as well as other publishing companies and they in turn privately benefit from you and that this activity is more than insubstantial. Accordingly you do not qualify for exemption as an organization described in section 501(c)(3) of the Code.

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*.

Types of information that should be included in your appeal can be found on page 2 of Publication 892. These items include:

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.

If an organization's representative submits the appeal, a substitute declaration must be included stating that the representative prepared the appeal and accompanying documents; and whether the representative knows personally that the statements of facts contained in the appeal and accompanying documents are true and correct.

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](http://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  
Room 7-008  
P.O. Box 2508  
Cincinnati, OH 45201

Deliver to:

Internal Revenue Service  
EO Determinations Quality Assurance  
550 Main Street, Room 7-008  
Cincinnati, OH 45202

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,

Lois Lerner  
Director, Exempt Organizations

Enclosure, Publication 892