



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

Release Number: **201322041**
Release Date: 5/31/2013
Date: 3/8/2013

Contact Person:

Identification Number:

Contact Number:

Employer Identification Number:

Form Required To Be Filed:

Tax Years:

UIL: 501.00-00; 501.03-15; 501.03-30

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.

Holly O. Paz
Director, Exempt Organizations
Rulings and Agreements

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



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

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

Date: December 21, 2012

Contact Person:

Identification Number:

Contact Number:

FAX Number:

Employer Identification Number:

LEGEND:

G= Organization Name
H= Foreign Entity Name
J= Country Name
K= Country Name
M= State Name
x = Date

UIL: 501.00-00
501.03-15
501.03-30

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

- 1) Are you precluded from exemption under Section 501(c)(3) of the Code because you lack control and discretion over funds? Yes, for the reasons described below.
- 2) Do your activities constitute a substantial non-exempt purpose, precluding you from exemption under Section 501(c)(3) of the Code? Yes, for the reasons describe below.
- 3) Does your lack of detail cause you to be disqualified from exemption under Section 501(c)(3) of the Code? Yes, for the reasons described below.

Letter 4036(CG) (11-2011)
Catalog Number 47630W

Facts

You were previously granted exemption under Section 501(c)(3) of the Code. Your exemption was revoked due to non-filing of Form 990 for three consecutive years. Accordingly, you submitted this new Form 1023, application for exemption for reinstatement under notice 2011-43.

You were incorporated on date x in the State of M. Your Articles of Incorporation, in pertinent part, state :

“This M organization is the exclusive US representative of G in foreign country J better known by its acronym.”

Your name was essentially the same as that of G until you filed an amendment with the state of M about six years later. The amendment changed your name to a name very similar to H a European for profit entity with which you are involved. You recently amended your name with the state of M to combine your previous two names.

You have donated two pieces of medical equipment to foreign country J. You also indicated you are the exclusive US representative of G in foreign country J and that you are engaged in the following activities:

- A surveillance and mobile communications program for foreign country K.
- A cityscape program, which provides housing for a town in foreign country J.
- An archaeologically-significant program to protect and preserve the science and culture of historically-important and shipwrecked cargoes and artifacts of historical vessels and contemporary ships in order to protect and preserve the vessels and ships from the rampant unauthorized treasure-hunting and to protect the history and culture of the region.

You are currently engaged in a surveillance and mobile communications program for foreign country K. The goal of the program is to protect and preserve the indigenous and mainstream populations of a specific rain forest at the common border of foreign countries J and K from destruction and extinction. The program is also designed to provide surveillance, detect and interdict the increasing flow of illegal narcotics in the “...aggressive hands of the militant narco-terrorists, who are advancing out of...” foreign country J, across the border into K, with destinations into other foreign countries, as well as the US. This is an attempt to improve the overall welfare and safety of the region.

When asked about your surveillance and mobile communications program, you said the program is designed by you in consultation with a major defense contractor to protect the US's vital interests by halting or reducing significantly the out-of-control flow of

illegal narcotics and weapons trafficking, and the consequential narco-terrorism. To that end, the defense network is designed to provide surveillance, detect, and interdict manned or mechanized movement by land, sea and air of the illegal goods in movement over, through or around the region. You provided a proposal available to government officials that contained details including extensive background information and a mission statement for your surveillance project. This statement included maps of areas determined to be the primary line of anti-drug defense. It further said, "The program is available for presentation in hardcopy-delivery or electronic-mail formation. It consists of a 47-page detailed proposed and itemized budget. The budget itemizes the cost to transport and install, operate and maintain a 25-kilometer section of highest-tech, state-of-the-art, land/sea/air, radar surveillance and radio communication defense network at any point generally along..." the border of foreign country J and K through the rain forest. The cost to provide surveillance for the entire border is over \$ million. The additional costs necessary to provide for construction of supporting infrastructure, including power, communications, roadways, etc. are approximately \$ million. You are in the process of trying to present the program to US government officials including those in the State Department. If the US government determines they will fund the program, it is your understanding that US authorities would work with their counterparts in the foreign government of K, who would exercise their prerogative to approve the program, to determine the disposition of the program's funding and installation, operation, and maintenance. You said the government of K has expressed interest in implementing this program and , "The program is charitable in that it is intended to protect and preserve the law enforcement and security, health and welfare of the USA's populations and their vital interests." You will spend % of your time and resources on your surveillance project.

You provided the following inconsistencies concerning this project:

- It will be funded by the United States, which would act in collaboration with K.
- You then said budgets to install and operate the program would be funded by the US government
- You continued to say that you would not receive any funds from the US government but then you said if you did receive any funds from the US government, you would follow all rules required by a 501(c)(3) organization.

Regarding your city scape program, you said you will not provide financial resources for this activity, but it will come from H, an organization in Europe. When asked about the details of your relationship with H, you replied the relationship is between G and H. The resources will be made by credit transfer from H to your bank account where it will be "...credit transferred to finance the entire housing project." The funds you receive from H will be transferred to a bank in foreign country J. Then the funds will be transferred to G, the organization located in foreign country J "...which is managed by the bank and by the fiduciary entity which is responsible to effect the payments in advance of the

projects which will be properly signed and certified by the auditory [sic] entity, under the control of the..." government of J. The foreign organization G located in J "...is the one who represents..." you. However, you said you "...do not operate as an intermediary; rather (you) form part of the entire organization for the construction and delivery of the housing to each of the poor families."

Later you indicated H, is a for-profit entity, and it has offices in several European countries. H is controlled by its Board of Directors and its General Assembly. You said your association with H is through G. H agreed to fund the project because they lend support to Christian communities. When asked about your control over the money flowing from Europe to the foreign country J, you said "The money will be managed and controlled through an International audit. H, the European organization controls everything." These audits are supervised by the for-profit H and by all of the control and fiscal entities in the foreign country J. "The International audit exercises strict controls for each payment that is made." We can be assured the money is used for charity and not to help a for-profit business because "Everything is controlled dollar by dollar so it can reach all the poor families through the controls that the international audit exercises, and the control and security of J."

When asked for more details regarding the low-income housing project you said the poor families in foreign country J are protected by the foreign country J through their democratic institutions and internal controls. This helps further your exempt status as "this aid goes oriented to the communities that have been affected for the winter wave and the population that has been found in the state of forced displacement." The auditors' administrators and the agencies of control and supervisors in the foreign county J will manage the project. "H, the European organization has the project plan which distributes the monies for development of projects..." in foreign country J. H starts with the engineers and architects to construct the homes. The construction activities will be managed by expert construction engineers and architects and selected based upon their experience, knowledge and track record.

Regarding the management of your projects and how the projects are overseen and how often inspectors visit the project, you said the:

H, the European company places people to contribute the monies. All the supervision is revised by the international auditors. The international auditors delegate of [sic] time complete [sic] the administrators of work that to be [sic] the responsible for watching for its faithful compliance.

You do not impose any restrictions to make sure that your housing remains affordable to low-income residents. You do not provide social services to residents. A part of the housing is paid with the subsidy of the government (approximately \$) and very minimum is paid by the poor family (approximately \$). You will rely on G, the foreign

organization located in J to make the selection regarding who qualifies in terms of low-income housing levels.

There is no application form used for admission nor could you provide any contracts or agreements. Moreover, you indicated the persons who administer the housing project do not live in the US, they live in foreign country J.

You further indicated, the public is made aware of the program through ads placed in the offices of the mayors to announce to the poor families that need the homes. The homes will each accommodate "...5 or 6." The current number of residents in each facility is "...5 or 7." In an attempt to clarify you said the housing units in each municipality "...will have sports installation [sic], recreation, and healthy dissemination for the families." For the sports installations, five persons will consist of the family and two guests, for a total of seven, which will participate in the various sporting events. Regarding whether residents will rent or purchase housing from you, you said, "The half is bought and the other value of the home is given (gift)."

About this project, you wrote, "The mayors of the municipalities and the families that are going to receive homes together perform the town planning. Then H, the European company starts with the engineers and architects to construct the homes. The construction activities will be managed by expert construction engineers and architects. They will be selected based upon their experience, knowledge, and track record"

You later said funds are transferred to poor families to construct housing and the purpose of these funds is to help needy families to eradicate poverty. The families account for its use because, "The money is transferred for the construction of the housing units and to [sic] each family will account for the use of the housing unit." They will be accountable to the control and fiscal organizations both at the national and international level. The oversight will be through the foreign government J and the international auditors, which are appointed by H.

Concerning the city scape program, you initially indicated the goal is to provide 500 units of safe, modern, comfortable housing for homeless and under-sheltered families because of the civil war in J. This program will help you achieve your mission of designing and implementing humanitarian programs in J. Construction has not yet begun. This activity is jointly administered by you, G, and H, a for profit European entity, the government of J as well as the families which receive the units

A part of the housing is paid with the subsidy of the government (approximately \$) and very minimum is paid by the poor family (approximately \$). You will rely on G located in J to make the selection regarding who qualifies in terms of low-income housing levels.

You later stated that there is no application form used for admission. When asked for a copy of your housing contracts or agreements, you indicated the persons who administer the housing project do not live in the US, they live in foreign country J. Regarding whether residents will rent or purchase housing, you said, "The half is bought and the other value of the home is given (gift)." The public is made aware of the program through ads placed in the offices of the mayors to announce to the poor families that need the homes. The homes will each accommodate "...5 or 6." The current number of residents in each facility is "...5 or 7." In an attempt to clarify you said the housing units in each municipality "...will have sports installation [sic], recreation, and healthy dissemination for the families." For the sports installations, five persons will consist of the family and two guests, for a total of seven, which will participate in the various sporting events. No further details were provided.

You subsequently said money is transferred to poor families. The purpose of the funds is to help families in need and to eradicate poverty. The funds will be used to construct housing units. The families account for its use because, "The money is transferred for the construction of the housing units and to [sic] each family will account for the use of the housing unit." They will be accountable to the control and fiscal organizations both at the national and international level. The oversight will be through the foreign government J and the international auditors, which are appointed by H.

Your revenue for the past years was approximately \$. Your expenses totaled about \$.

You were funded entirely out of the personal funds of the board of directors. You also did not file form 990 because you did not solicit or receive contributions or pay out any salaries or expenses to staff .

Your form 1023 indicates you plan to fundraise through email solicitation. You are currently governed by your founder, her son (cofounder), as president and vice president. The positions of corresponding secretary and recording secretary are held by a mother and her son. No salaries are paid.

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 as exempt if they are organized and operated exclusively for religious, charitable, and educational purposes.

Section 1.501(c)(3)-1(a)(1) of the 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 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) of the Code. 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(d)(1)(ii) of the regulations provides that an organization is not organized or operated exclusively for any of the purposes specified in section 501(c)(3) of the Code unless it serves a public rather than a private interest.

Section 1.501(c)(3)-1(d)(2) of the regulations defines the term "charitable" as including the relief of the poor and distressed or of the underprivileged, and the promotion of social welfare by organizations designed to lessen neighborhood tensions, to eliminate prejudice and discrimination, or to combat community deterioration. The term "charitable" also includes the lessening of the burdens of government.

Rev. Proc. 2012-9, superseding Rev. Proc. 90-27, 1990-1 C.B. 514, Section 4.01, provides the Internal Revenue Service will recognize the tax-exempt status of an organization only if its application and supporting documents establish that it meets the particular requirements of the section under which exemption from federal income tax is claimed. Section 4.02 states that a determination letter or ruling on exempt status is issued based solely upon the facts and representations contained in the administrative record. It further states:

- (1) The applicant is responsible for the accuracy of any factual representations contained in the application.
- (2) Any oral representation of additional facts or modification of facts as represented or alleged in the application must be reduced to writing over the signature of an officer or director of the taxpayer under a penalties of perjury statement.
- (3) The failure to disclose a material fact or misrepresentation of a material fact on the application may adversely affect the reliance that would otherwise be obtained through issuance by the Service of a favorable determination letter or ruling.

Section 4.03 states that the organization must fully describe all of the activities in which it expects to engage, including the standards, criteria, procedures or other means adopted or planned for carrying out the activities, the anticipated sources of receipts, and the nature of contemplated expenditures.

Rev. Rul. 63-252, 1963-2 C.B. 101, states that contributions to certain domestic charitable organizations are deductible if it can be shown that the gift is, in fact, to or for the use of the domestic organization, and that the domestic organization is not serving as an agent for, or channel for, a foreign charitable organization. In reaching this conclusion, the revenue ruling states that it seems clear that the requirements of section 170(c)(2)(A) of the Code would be nullified if contributions inevitably committed to go to a foreign organization were held to be deductible solely because, in the course of transmittal to the foreign organization, they came to rest momentarily in a qualifying domestic organization. In such cases, the domestic organization is only nominally the donee; the real donee is the ultimate foreign recipient. In each case, the question to be decided is whether the amounts paid to the domestic organization are deductible under section 170(a) of the Code:

Rev. Rul. 66-79, 1966-1 C.B. 48, amplifies Rev. Rul. 63-252 to provide that contributions to a domestic charity that are solicited for a specific project of a foreign charitable organization are deductible under section 170 of the Code if the domestic charity has reviewed and approved the project as being in furtherance of its own exempt purposes and has control and discretion as to the use of the contributions. This conclusion is reached because the contributions received by the domestic charity are regarded as for the use of the domestic organization and not the foreign organization receiving the grant from the domestic organization.

In United States v. Wells Fargo Bank, 485 U.S. 351, 108 S. Ct. 1179, 99 L. Ed. 2d 368 (1900), the Supreme Court held that an organization must prove unambiguously that it qualifies for a tax exemption.

In Better Business Bureau of Washington, D.C., Inc. v. United States, 326 U.S. 179 (1945), 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.

In Bubbling Well Church of Universal Love, Inc. v. Commissioner, 74 T.C. 531 (1980), an action for declaratory judgment pursuant to Section 7428(a), the Tax Court considered an adverse ruling by the IRS on an application for exempt status as a church. The applicant had declined to furnish some information, and made answers to other inquiries that were vague and uninformative. On the basis of the record, the Court held that the applicant had not shown that no part of its net earnings inures to the benefit of the family or that petitioner was not operated for private benefit.

In Peoples Prize v. Commissioner, T.C. Memo 2004-12 (2004), the court upheld the Service's determination that an organization failed to establish exemption when the organization failed to provide requested information. The court stated "[Applicant] has,

for the most part, provided only generalizations in response to repeated requests by [the Service] for more detail on prospective activities Such generalizations do not satisfy us that [applicant] qualifies for the exemption."

Application of Law

You are not as described in section 501(c)(3) of the Code and Section 1.501(c)(3)-1(a)(1) of the Income Tax Regulations because you are not exclusively organized and operated for charitable purposes.

You are not described in Section 1.501(c)(3)-1(c)(1) of the regulations because your surveillance and mobile communications program for foreign country K does not accomplish a purpose described in Section 501(c)(3). Moreover, the city scape housing program is under the direct and complete control of the for-profit company H and H is using you as an intermediary to provide funding for this program.

You are not as described in Section 1.501(c)(3)-1(d)(1)(ii) of the regulations because you are serving the private interests of G and H. H is using you as an intermediary to funnel money to G in order to fund their projects. H has complete control over the funding and the cityscape program

Furthermore, your activities are not charitable as defined in Section 1.501-1(d)(2) of the regulations. Your involvement in preparing and presenting a surveillance and mobile communications program for the US government to fund is not charitable. Your role as an intermediary to funnel money from H to G is also not an exempt purpose.

As required by Rev. Proc. 2012-9, you have not established that you are organized and operated exclusively for exempt purposes. You provided inconsistent and incoherent information when we asked for specific details regarding your operations. As required by Section 4.03 of this Rev. Proc., you did not fully describe all of the activities in which you expect to engage, including the standards, criteria, procedures or other means adopted or planned for carrying out the activities, the anticipated sources of receipts, and the nature of contemplated expenditures. You have also failed to provide adequate details to allow us to determine that any portion of your activities would qualify for exemption; however, the information you did provide regarding activities you have already conducted indicates you do not qualify for exemption under Section 501(c)(3) of the Code.

You have no control over how the funds that you transfer to G are used. And thus you are a conduit as described in described in Rev. Rul. 63-252; you act as a channel for H a foreign organization to transfer funds to G. You are only nominally the donee; the real donee is the ultimate foreign recipient G. Therefore, it cannot be concluded that these funds are being used exclusively for exempt purposes described in Section 501(c)(3).

Unlike the organization described in Rev. Rul. 66-79, the contributions you receive are not for your use; rather, they are for the use of G. You are the US organization, which collects funds from H and merely forwards this funding to G. H remains in control of the funds.

The cityscape housing program will not accomplish a charitable purpose as described in Rev. Rul. 67-138, because you relinquish all control to H, G, and foreign governments. Realistically, you have no housing program, as you simply transfer money from H to G. Because H appears to be the primary administrator of the housing program, the funding that passes through you remains in control of H.

You have not proven unambiguously that you qualify for a tax exemption, as in United States v. Wells Fargo Bank, supra. Likewise, as in the above-cited case of Bubbling Well Church, you have given inconsistent vague answers. The responses you provided did not include the details required to establish exemption under Section 501(c)(3) of the Code, as described in Peoples Prize v. Commissioner, supra. For example, you did not provide a description of your role in the surveillance project. Your responses about the cityscape program were incoherent. As in Bubbling Well Church, your application for tax-exempt status calls for open and candid disclosure of all facts bearing upon your operations and finances to assure that there is not abuse of the revenue laws. As that disclosure has not been made, the logical inference is that the facts, if disclosed, would show that you fail to meet the requirements of Section 501(c)(3).

As indicated in Better Business Bureau, supra, the Supreme Court held that the presence of a single non-exempt purpose, if substantial in nature, would destroy a claim for exemption regardless of the number or importance of truly exempt purposes. H, B, foreign governments and/or contractors would be in control of this activity. This substantial, non-exempt purpose precludes you from qualifying for exemption. In addition, your involvement in the surveillance project also shows that you have more than insubstantial non-exempt purposes.

Applicant's Position

In a final attempt to secure more details regarding your activities, we asked additional questions and you responded to our 28 point inquiry with the following:

- 1) What is the requirement for the IRS to renew the 501(c)(3) which was issued on date x?
- 2) If all the entities for which the IRS issues approval of the 501(c)(3) are given the same requirements, what is the normal established time for the IRS to renew a 501(c)(3)?

We await your kind reply given that we need to present this information to the government of J, given that these projects will be developed within the framework of the bilateral between the two governments.

- 3) It is important for you to take into account that the resources for the development of the projects come from Europe. If we do not present the 501(c)(3) by a specific date (date provided was two days after this response was written), the entities in Europe will no longer provide the funds, which will be to the detriment of thousands of families.

We await your answers based upon what is established by law.

Service Response to Applicant's Position

You disregarded our request for the significant details we needed to substantiate your operations; rather you asked questions about the exemption-granting process. Your response did not address any of the 28 items requested.

Conclusion

You are being denied for the following three separate reasons, any one of which standing alone is sufficient for denial of exemption.

1. You have not demonstrated that you have discretion and control over funds sent to G that insure funds are being exclusively used for purposes described in section 501(c)(3).
2. You are operating for more than insubstantial exempt purposes. For example, your narco terrorism program is not accomplishing a purpose described in section 501 (c)(3). The manner in which your housing program is operated is also not accomplishing a purpose described in section 501(c)(3). Finally, you are operating for the private benefit of H.
3. Lastly, your lack of detail and clarity regarding your proposed programs causes you to be disqualified from exemption under 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, under the heading "Regional Office Appeal". The statement of facts (item 4) must be accompanied by the following 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."

The declaration must be signed by an officer or trustee of the organization who has personal knowledge of the facts.

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, 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,

Holly O. Paz
Director, Exempt Organizations
Rulings and Agreements

Enclosure, Publication 892