

**Internal Revenue Service
Appeals**

Number: **201424027**
Release Date: 6/13/2014

Date: March 18, 2014

Department of the Treasury

Address any reply to:
Sacramento Appeals Office
4330 Watt Avenue
SA 7890
Sacramento, CA 95821

Employer Identification Number:

Person to Contact:

Employee ID Number: ***
Tel: ***
Fax: ***

UIL: 0501.03-30, 501.33-00

Certified Mail

This is a final adverse determination regarding your exempt status under section 501(c)(3) of the Internal Revenue Code (the "Code"). It is determined that you do not qualify as exempt from Federal income tax under section 501(c)(3) of the Code.

Our adverse determination was made for the following reason(s):

You are not operated exclusively for charitable, educational or other exempt purposes. You did not engage primarily in activities which accomplish one or more of the exempt purposes specified in Internal Revenue Code section 501(c)(3). More than an insubstantial part of your activities are in furtherance of a non-exempt purpose. You are operated for a substantial private purpose, and your net earnings inure to the benefit of private shareholders or individuals.

Contributions to your organization are not deductible under section 170 of the Code.

You are required to file Federal income tax returns on Forms 1120. File your return with the appropriate Internal Revenue Service Center per the instructions of the return. For further instructions, forms, and information please visit www.irs.gov.

If you were a private foundation as of the effective date of the adverse determination, you are considered to be taxable private foundation until you terminate your private foundation status under section 507 of the Code. In addition to your income tax return, you must also continue to file Form 990-PF by the 15th Day of the fifth month after the end of your annual accounting period.

Processing of income tax returns and assessments of any taxes due will not be delayed should a petition for declaratory judgment be filed under section 7428 of the Code.

We will make this letter and the proposed adverse determination letter available for public inspection under Code section 6110 after deleting certain identifying information. We have provided to you, in a separate mailing, Notice 437, *Notice of Intention to Disclose*. Please review the Notice 437 and the documents attached that show our proposed deletions. If you disagree with our proposed deletions, follow the instructions in Notice 437.

If you decide to contest this determination, you may file an action for declaratory judgment under the provisions of section 7428 of the Code in one of the following three venues: 1) United States Tax Court, 2) the United States Court of Federal Claims, or 3) the United States District Court for the District of Columbia. A petition or complaint in one of these three courts must be filed within 90 days from the date this determination letter was mailed to you. Please contact the clerk of the appropriate court for rules for filing petitions for declaratory judgment. To secure a petition form from the United States Tax Court, write to the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217. See also Publication 892.

You also have the right to contact the office of the Taxpayer Advocate. Taxpayer Advocate assistance is not a substitute for established IRS procedures, such as the formal appeals process. The Taxpayer Advocate cannot reverse a legally correct tax determination, or extend the time fixed by law that you have to file a petition in a United States Court. The Taxpayer Advocate can however, see that a tax matters that may not have been resolved through normal channels get prompt and proper handling. If you want Taxpayer Advocate assistance, please contact the Taxpayer Advocate for the IRS office that issued this letter. You may call toll-free, 1-877-777-4778, for the Taxpayer Advocate or visit www.irs.gov/advocate for more information.

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

Sincerely Yours,

Appeals Team Manager

Enclosure: Publication 892



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

Date: NOV 09 2012

Contact Person:

Identification Number:

Contact Number:

FAX Number:

Employer Identification Number:

Legend:

D = date

O = company

S = state

W = individual

X = individual

Y = individual

b = dollar amount

UIL #:s

501.03-30

501.33-00

501.36-01

504.50-00

Dear _____ :

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

Issues

Do you engage in substantial, non-exempt commercial activities causing you to fail the operational test? Yes, for the reason explained below.

Have you shown that your structure and manner of operations do not result in inurement and/or private benefits to individuals? No, for the reason explained below.

Facts

You were incorporated on D as a non-profit corporation under S law. Your Articles of Incorporation ("Articles") state that you are organized for 501(c)(3) purposes.

You list four purposes, also outlined in your Articles:

- You offer targeted education, outreach, and consultation services in consumer protection areas of foreclosure defects, bad mortgage loans, equity stripping, real estate fraud, loan modification problems and fraud, homeowner disaster repair, and vulnerable adult care.

In providing the services, you research state and federal consumer protection laws involving the areas and provide solutions and remedies for the consumers.

- You provide emergency relief assistance to homeowners and other consumers who are victims of the current economic crisis, experiencing emergency hardship situations involving foreclosures and fraud in the lending marketplace; and victims of natural disasters, requiring immediate assistance to stay in their homes, repair their homes, and/or handle other emergency hardship situations related to consumer protection issues.
- You provide opportunities for individuals within the community to obtain higher education and relevant experience in the areas of consumer protection, investigation, and criminal justice.
- You collaborate with other community organizations and for-profit businesses.

Seventy-five percent of your activities consist of providing examination and investigation consultation services to consumers. You gather client transaction documents, examine and investigate these documents for any areas that are not in accordance with state statutes. You then provide your findings and recommendations for the remedies and recourses to your clients. These are unrestricted; offered to anyone for a fee.

You initially had three governing members, W, X, and Y. W owns O, a for profit private investigation practice, and is a licensed investigator. X lists his position as an investigator, and is a certified fraud examiner. X also has a for profit entity with a web site which shares part of your name. Y is a CPA, who provides you with services and is paid at market rate. W's and X's compensation is set at b dollars/year. Later, you replaced W with a new board member who does not receive compensation after we questioned you regarding the conduct of business with one of your board member's business. You did not indicate whether W works for you as a contractor, and/or if O has or will provide investigative services for you. You did not provide W's business and family relationships with your current board members. You stated you held board meetings, keeping informal emails as minutes, but you did not provide copies of any of these emails.

For the services you provide, you normally make contact with your clients five times. The examination and investigation services are generally completed in 60-90 days; however, completion could take up to 18 months. All contacts are in person, by telephone, or by e-mail, except the third contact, which is in-person only. The first contact is to find out the needs of the clients and to inform them how to supply their documents that you need for the examination and investigation service. At the second contact, you inform them of the receipt of the documents for their preliminary examination and investigation into the facts surrounding the validity of their transactions to be examined under applicable statutes. Once you complete the preliminary examination and investigation, you provide a report and ask the client's permission for the full examination and investigation if you find any flaws in the transactions. At the fourth contact, you report the complete findings that do not abide by

state statutes. The last contact is to acknowledge to your clients that this completes the contacts.

The preliminary examination and investigation report has three parts:

Disclaimer: You notify the clients that this is a preliminary examination and investigation only. Before any legal steps can be pursued such as a complaint, testimony, or affidavit of fact, you recommend the clients for further examination and investigation as you found violations in the transactions your client requested to be examined.

Relevant Law: You provide the relevant state laws for the violations in the transactions.

Preliminary Investigation Result: You explain how the violations occur according to the laws you provided.

The final examination and investigation facts of consumer protection has six parts:

Introductory letter is a one-page letter to your clients that briefly explains your operation.

Consumer protection case information contains your employee information who handles the case, source of referral, case type, and allegation type and details, plus the company involved.

Case history of consumer protection allegation is a one-page brief of the client's allegation.

Preliminary examination and investigation report, described above.

Final examination and investigation report is similar to the preliminary examination and investigation report. It may contain laws that are more relevant and provides the final investigative findings, several recommendations, and the final recommendation, which could be:

You will remain on standby for legal support under the direction of a licensed attorney.

None. Case resolved.

You will try to contact a restoration company in order to resolve the issues before a licensed attorney becomes involved.

Your services are divided into three phases by payments. In the first 30 days after a client hires you, you examine their claims(s) and inform them about his/her options and the potential outcomes. The client is required to make the first payment to you at this point. During the second 30 days, you engage a third-party licensed investigator(s) and begin the investigative stage of the client's case. Record requests, personal interviews, and other investigations are also conducted. The client is required to make the second payment to you at this point. During the third 30 days, you analyze the results of the investigation, make a final determination regarding the merits of the client's claim(s), and refer them to an attorney (if needed) or other law enforcement agency for further assistance. The client is required to make the third payment to you at this point.

Approximately 30% of your income is from the fees you charge for your services. You claim they are lower than market rates charged by for-profit companies. However, you did not provide how much lower your rates are, nor any evidence to indicate your rates are actually lower. You did not submit actual dollar figures for the services you provide. Instead, you stated that you charge a non-refundable fee over the course of three months for the initial cost of expenses, including fees paid to third party investigators and other professionals as needed during the initial process. You plan to provide your services at a reduced-fee and/or no-fee based on a financial sliding scale. The sliding scale will be calculated by determining 30% of the client's gross monthly income, and roughly estimating the amount the client would pay for a loan modification under the Home Affordable Modification Program (HAMP) guidelines.

If additional fees are necessary based on the client's case, those fees will be agreed upon in writing by all parties before any consideration is exchanged. You provided actual amounts charged for your prior year operations. The amounts you charged are various, however, almost all payment sums are in amounts ranging from \$750 to \$3,000. You did not provide a schedule of services offered for the different fee amounts listed above.

You have generated over \$500,000 in service fees over the course of your operations since your formation. During that same period, you have spent over \$400,000 in contracted services, fees and compensation. You did not submit the names of the payees for those services. Additional expenses included occupancy, utilities and operational necessities; you did not provide a copy of any lease agreements, but did state you were operating from X's home.

Law

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 that accomplish one or more 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 applicant organization is not organized or operated exclusively for one or more of the purposes specified in

subdivision (i) of this subparagraph unless it serves a public rather than a private interest. Thus, to meet the requirement of this subdivision, it is necessary for an organization to establish that it is not organized or operated for the benefit of private interests such as designated individuals, the creator or his family, shareholders of the organization, or persons controlled, directly or indirectly, by such private interests.

Section 1.501(c)(3)-1(d)(2) of the regulations provides that the term "charitable," is used in section 501(c)(3) in its generally accepted legal sense and includes the relief of the poor and distressed or of the underprivileged.

In Revenue Ruling 69-441, 1969-2 C.B. 115, the Service found that a non-profit organization formed to help reduce personal bankruptcy by informing the public on personal money management and aiding low-income individuals and families with financial problems was exempt under section 501(c)(3) of the Code. Its board of directors was comprised of representatives from religious organizations, civic groups, labor unions, business groups, and educational institutions.

The organization provided information to the public on budgeting, buying practices, and the sound use of consumer credit with films, speakers, and publications. It aided low-income individuals and families who have financial problems by providing them with individual counseling and, if necessary, by establishing budget plans. Under the budget plan, the debtor voluntarily made fixed payments to the organization, holding the funds in a trust account and disbursing the funds on a partial payment basis to the creditors. The organization neither charged fees for counseling services nor prorated their services. The organization did not make loans to debtors or negotiate loans on their behalf. Finally, the organization relied upon contributions, primarily from the creditors participating in the organization's budget plans, for its support. Creditors were not required, though, to make such contributions as a condition of participation.

The Service found that, by aiding low-income individuals and families who have financial problems and by providing, without charge, counseling and a means for the orderly discharge of indebtedness, the organization was relieving the poor and distressed. Moreover, by providing the public with information on budgeting, buying practices, and the sound use of consumer credit, the organization was instructing the public on subjects useful to the individual and beneficial to the community. Thus, the organization was exempt from federal income tax under section 501(c)(3) of the Code.

In Better Business Bureau of Washington, D.C. v. U.S., 326 U.S. 279, 283, 66 S. Ct. 112, 90 L. Ed. 67 (1945), the Supreme Court held that the "presence of a single . . . [non-exempt] purpose, if substantial in nature, will destroy the exemption regardless of the number or importance of truly . . . [exempt] purposes."

In American Institute for Economic Research v. United States, 302 F. 2d 934 (Ct. Cl. 1962), the Court considered an organization that provided analyses of securities and industries and of the economic climate in general. It sold subscriptions to various periodicals and

services providing advice for purchases of individual securities. The court noted that education is a broad concept, and assumed *arguendo* that the organization had an educational purpose. However, the totality of the organization's activities, which included the sale of many publications as well as the sale of advice for a fee to individuals, was indicative of a business. Therefore, the court held that the organization had a significant non-exempt commercial purpose that was not incidental to the educational purpose, and was not entitled to be regarded as exempt.

In B.S.W. Group, Inc. v. Commissioner, 70 T.C. 352 (1978), the Tax Court found that a corporation formed to provide consulting services did not satisfy the operational test under section 501(c)(3) of the Code because its activities constituted the conduct of a trade or business that is ordinarily carried on by commercial ventures organized for profit. Its primary purpose was not charitable, educational, or scientific, but rather commercial. In addition, the court found that the organization's financing did not resemble that of the typical section 501(c)(3) organizations. It had not solicited, nor had it received, voluntary contributions from the public. Its only source of income was fees from services, and those fees were set high enough to recoup all projected costs and to produce a profit. Moreover, it did not appear that the corporation ever planned to charge a fee less than "cost." Finally, the corporation did not limit its clientele to organizations that were section 501(c)(3) exempt organizations.

In Easter House v. U.S., 12 Cl. Ct. 476, 486 (1987), *aff'd*, 846 F. 2d 78 (Fed. Cir.) *cert. denied*, 488 U.S. 907, 109 S. Ct. 257, 102 L. Ed. 2d 246 (1988), the Claims Court found an organization that operated an adoption agency was not exempt under section 501(c)(3) of the Code because a substantial purpose of the agency was a non-exempt commercial purpose. The court concluded that the organization did not qualify for exemption under section 501(c)(3) because its primary activity was placing children for adoption in a manner indistinguishable from that of a commercial adoption agency. The court rejected the organization's argument that the adoption services merely complemented the health related services to unwed mothers and their children. Rather, the court found that the health-related services were merely incident to the organization's operation of an adoption service, which, in and of itself, did not serve an exempt purpose. The organization's sole source of support was the fees it charged adoptive parents, rather than contributions from the public. The court also found that the organization competed with for-profit adoption agencies, engaged in substantial advertising, and accumulated substantial profits. Accordingly, the court found that the "business purpose, and not the advancement of educational and charitable activities purpose of plaintiff's adoption service, is its primary goal" and held that the organization was not operated exclusively for purposes described in section 501(c)(3). Easter House, 12 Cl. Ct. at 485-486.

In Living Faith, Inc. v. Commissioner, 950 F.2d 365 (1991), the Court of Appeals 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 District 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 non-exempt commercial purpose, rather than for a tax-exempt purpose. As the court stated: "Among the major factors courts have 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, among other things, whether the organization uses commercial promotional methods (e.g., advertising) and the extent to which the organization receives charitable donations."

In Solution Plus, Inc. v. Commissioner, T.C. Memo. 2008-21, the Tax Court held that a credit counseling organization was not described in section 501(c)(3) because it was not organized and operated exclusively for educational or charitable purposes and impermissibly served private interests. The organization was formed by an individual with experience selling debt management plans ("DMPs"). The founder and his spouse were the only members of the organization's board of directors. The organization did not have any meaningful educational program or materials to provide to people who contacted the organization, and its financial education seminars for students constituted an insignificant part of the organization's overall activities.

Application of Law

You are not operated exclusively for charitable, educational, or religious purposes consistent with Section 501(c)(3) of the Code nor Section 1.501(c)(3)-1(a) of the Income Tax Regulations and therefore fail to meet the operational test. Specifically, the facts above indicate that you are not operated for 501(c)(3) purposes, but in a commercial manner and for the private benefit of your governing body members. As more than an insubstantial part of your activities are not in furtherance of an exempt purpose, you fail to meet the operational test, and do not qualify for exemption under 501(c)(3).

Operational Test

An organization will be regarded as "operated exclusively" for one or more exempt purposes only if it engages primarily in activities that accomplish one or more of such exempt purposes as specified in section 501(c)(3) of the Code and section 1.501(c)(3)-1(c)(1) of the regulations. Under the operational test, the purpose towards which an organization's activities are directed, and not the nature of the activities themselves, is ultimately dispositive of the organization's right to be classified as a section 501(c)(3) organization. See B.S.W. Group, Inc. v. Commissioner, above. Your examination and investigation service is no different from that of a commercial examination and investigation business because you provide services for fees and compete with other similar commercial

businesses. Thus, you have failed to establish that you are operated exclusively for one or more exempt purposes. See section 1.501(c)(3)-1(d)(1)(ii) of the regulations.

You Are Not Operated Exclusively for Charitable Purposes

You failed to show that your activity is charitable since you do not limit your services. Providing examination and investigation services to the public does not provide the relief of the poor and distressed or of the underprivileged. See section 1.501(c)(3)-1(d)(2) of the regulations.

Most of your time and resources are devoted to providing examination and investigation services to the public. Thus, you are unlike the organization described in Rev. Rul. 69-441, which aided low-income individuals and families who have financial problems, and relieved the poor and distressed.

An insubstantial portion of your activities are educational. Your examinations and investigations have no educational methodology because they do not have any instructional components. Rather, they are strictly service oriented. You gather documents and information from clients, examine and investigate flaws in the transaction, and provide the remedies. Accordingly, you are similar to the organization described in Solution Plus, Inc. v. Commissioner of Internal Revenue, above, in which the court held that an organization that conducts debt management service with limited educational programs does not qualify for exemption under section 501(c)(3).

You Have a Substantial Non-exempt Purpose

You engage in substantial non-exempt activities by providing examination and investigation services to the public. You therefore do not operate exclusively for exempt purposes. See section 1.501(c)(3)-1(c)(1) of the regulations. An organization is not exempt if its non-exempt activity is more than insubstantial. See, Better Business Bureau of Washington D.C., Inc. v. United States, 326 U.S. 279 (1945), above. In the decree, the court applied even a more stringent standard. The Supreme Court held that the presence of a single non-exempt purpose, if substantial in nature, will destroy the exemption regardless of the number or importance of truly exempt purposes.

Your services are no different from those of commercial businesses. You set the fees you charge in a similar manner as commercial investigators. You are reliant upon service fees for revenue and to cover costs, including contractor fees and salaries. Providing no-fee or less-fee services to a few clients does not establish you are operating exclusively for charitable purposes. Your services are open to the public, and are advertised as such. In your own words, you state that your rates are lower than market rates, yet you did not substantiate or provide any documentation distinguishing your rates from others. The court found that an organization that conducts a commercial business and competes with commercial companies does not qualify for exemption under 501(c)(3) in Easter House v. U.S. and Living Faith, Inc. v. Commissioner, above, regardless of the organization's doctrines.

The commerciality doctrine has been manifested by the numerous courts. The classic cases on commerciality are found in B.S.W. Group, Inc. v. Commissioner and Airlie Foundation v. Commissioner, above. The courts decisively concluded that running a consulting service and a conference center is not an exempt activity for the reason of commerciality, which is applicable to your examination and investigation services. The court in American Institute for Economic Research v. United States, above, applied an even more stringent interpretation. The court held that an educational organization was not entitled to the exemption because it conducted the sale of many publications as well as the sale of advice for a fee to individuals. You are similar to this organization in terms of selling services.

Inurement/Private Benefit

You have shown your structure and manner of operations will result in inurement and/or private benefit to W, X, Y or their businesses, in the form of compensation, payments for services and business referrals. W, a licensed investigator and owner of a related for profit business, O, was replaced as a board member due to related party concerns. These circumstances suggest O has been doing business with you and will continue to do business with you. You did not show how you prevent the possible inurement and/or private benefits to W and O. You also failed to establish that you are governed by an independent board of directors as you did not present any board minutes.. You did not demonstrate any evidence that you are not operated for W's and O's private, financial gains. Therefore, you failed to establish that you are not operated for your founders' private interests in accordance with section 1.501(c)(3)-1(d)(1)(ii) of the regulations.

Applicant's Position

You have indicated your commercial activity is incidental, your activities are serving an educational purpose, and that your services to the public are educational for the following reasons:

- Your mission and vision is instructing and training the community and improving and developing the public's capabilities and knowledge about consumer protection rights. The programs include radio and television programs to the public, distributing educational materials on consumer protection, and advocating for consumer protection rights. You do not charge fees for these educational activities.
- You will allocate resources to consumer protection research and higher education once you achieve additional funding.

Service's Response to Applicant's Position

While you provide some educational activities for the public, such as handing out informational materials on consumer rights and broadcasting through TV or radio, these are insubstantial. The facts shows that you are formed to provide services to the public for fees as a primary activity that is of a commercial nature.

Conclusion

Based on the facts and information provided, you are not operated exclusively for exempt purposes. You fail the operational test, your activities result in impermissible private benefit and inurement, and you serve a substantial private, non-exempt, commercial purpose. 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, under the heading "Regional Office Appeal". 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, 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