



Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Number: **201905005**
Release Date: 2/1/2019

Date:
November 9, 2018
Employer ID number:

Contact person/ID number:

Contact telephone number:

Form you must file:

Tax years:

UIL: 501.05-01

Dear _____ :

This letter is our final determination that you don't qualify for tax-exempt status under Section 501(c)(5) of the Internal Revenue Code (the Code). Recently, we sent you a proposed adverse determination in response to your application. The proposed adverse determination explained the facts, law, and basis for our conclusion, and it gave you 30 days to file a protest. Because we didn't receive a protest within the required 30 days, the proposed determination is now final.

You must file federal income tax returns for the tax years listed at the top of this letter using the required form (also listed at the top of this letter) within 30 days of this letter unless you request an extension of time to file.

We'll make this final adverse determination letter and the proposed adverse determination letter available for public inspection (as required under Section 6110 of the Code) 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 the Notice 437 on how to notify us. If you agree with our deletions, you don't need to take any further action.

If you have questions about this letter, you can contact the person listed at the top of this letter. If you have questions about your federal income tax status and responsibilities, call our customer service number at 1-800-829-1040 (TTY 1-800-829-4933 for deaf or hard of hearing) or customer service for businesses at 1-800-829-4933.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Enclosures:

Notice 437

Redacted Letter 4034, *Proposed Adverse Determination under IRC Section 501(a) Other Than 501(c)(3)*

Redacted Letter 4040, *Final Adverse Determination under IRC Section 501(a) Other Than 501(c)(3) - No Protest*



Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Date:
September 12, 2018
Employer ID number:

Contact person/ID number:

Contact telephone number:

Contact fax number:

Legend:

B = Date of formation
D = State of formation
K = Name of sole director, sole member, and President
L = Consultant
P = Treasurer
x dollars = L's monthly fee
y dollars = Amount received from principal sponsor

UIL:
501.05-01

Dear _____ :

We considered your application for recognition of exemption from federal income tax under Section 501(a) of the Internal Revenue Code (the Code). Based on the information provided, we determined that you don't qualify for exemption under Section 501(c)(5) of the Code. This letter explains the basis for our conclusion. Please keep it for your records.

Issues

Do you qualify for exemption under section 501(c)(5) of the Code? No, for the reasons stated below.

Facts

According to the Articles of Incorporation you filed on B with the State of D the objects and purposes for which you are organized are to operate in furtherance of agriculture in the State of D, through the promotion, betterment and improvement of various breeds of horses and dogs owned by persons or entities located or operating in D, including the promotion of the racing of horses and dogs at racetracks operating and/or licensed in D to conduct horse and dog racing and pari-mutuel wagering on such racing. Your Bylaws state your purposes in identical terms.

The Bylaws authorize five members; currently K is President and Treasurer, sole director, and sole member. There is one other officer, P, the Treasurer.

You describe your activities as educating the public, including state and local government entities, regarding the values, benefits and contributions of the horse racing and greyhound racing industries (breeding, raising, training and racing) to the state's agricultural, entertainment, and tourism industries, the benefits of creating racing and pari-mutuel gaming activities with electronic gaming equipment at racing facilities, and the various jobs and tourism activities associated with such facilities.