

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Person to Contact: [REDACTED]

Telephone Number: [REDACTED]

Refer Reply to: [REDACTED]

Date: MAR 31 1997

Employer Identification Number: [REDACTED]  
Key District: [REDACTED]  
Form: 1120  
Tax Years: All Years


Dear Applicant:

This letter constitutes a final adverse ruling with respect to your claim of exemption from federal income taxation under section 501(c)(4) of the Internal Revenue Code.

We make our ruling for the following reason(s):

You are not operated exclusively for the promotion of social welfare within the meaning of section 501(c)(4) of the Code because you are not primarily engaged in promoting in some way the common good and general welfare of the people of the community and are not operated primarily for the purpose of bringing about civic betterments and social improvements. Your activities are principally commercial in nature, do not directly promote health and do not directly result in broad community benefit.

The Code and the regulations issued thereunder require that you file federal income tax returns. Based upon the financial information that you furnished, you should file returns on the form and for the tax years indicated above within 30 days from the date of this letter with your key District Director for exempt organization matters, shown above, unless you request and your key District Director grants an extension of time to file the returns. You should file returns for later tax years with the appropriate service center indicated in the instructions for those returns. You should address questions concerning the filing of returns to your key District Director.



In accordance with the Power of Attorney currently on file with the Internal Revenue Service, we are sending a copy of this letter to your authorized representative.

Sincerely,

