

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Contact Person: [REDACTED]

Telephone Number: [REDACTED]

In Reference to: [REDACTED]

Date: [REDACTED]

DO: [REDACTED]
EIN: [REDACTED]

Dear Sir:

This is a final adverse determination regarding your application for recognition of exemption under section 501(c)(6) of the Internal Revenue Code.

On [REDACTED], we issued a proposed adverse determination regarding your application for recognition of exemption under section 501(c)(6) of the Code. This adverse determination was based on our conclusions that you operated in a manner similar to a business of a kind ordinarily carried on for profit and that you were assisting a business to carry on its own private activities which would be considered a particular service within the meaning of section 501(c)(6) of the Code. We also noted that you are not a membership organization and that section 501(c)(6) was designed to exempt membership organizations.

You protested our proposed adverse determination and on [REDACTED] we held a telephone conference with your representatives.

Based upon the information submitted and our conference with you we have concluded that we have no basis to change our initial determination. Accordingly, you are not exempt from Federal Income Taxes under section 501(c)(6) of the Code. Therefore, you are a taxable corporation effective the date you were established and are required to file federal income tax returns for all years in question.

A copy of this letter is being sent to your key district office in [REDACTED]. Any future correspondence regarding tax matters should be addressed to that office.

Sincerely Yours,

(signed) [REDACTED]

[REDACTED]
Chief, Exempt Organizations
Technical Branch