



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

Number: **200508022**
Release Date: 2/25/2005
SE:T:EO:RA:T4

Date December 3, 2004

UIL Numbers: 501.03-03
509.02.02

Employer Identification Number:

Form:

Tax Years:

Contact Person:

Identification Number:

Telephone Number:

Dear

This letter constitutes a final adverse ruling with respect to your claim of exemption from federal income taxation under section 501(c)(3) of the Internal Revenue Code.

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

You have failed to establish that you are organized and operated exclusively for purposes described in section 501(c)(3) of the Code. Part of your net earnings has inured to the benefit of private shareholders or individuals. More than an insubstantial part of your activities furthers private purposes rather than purposes described in section 501(c)(3).

The organizational test was not satisfied in this case because the amended trust documents were never executed. They are therefore not effective. Lapham Foundation, Inc. v. Commissioner, T.C. Memo. 2002-293.

We also rule that, even if you did qualify under section 501(c)(3) of the Code, you would be a private foundation because you failed to establish that you meet the requirements under section 509(a)(3)(A), (B), and (C) of the Code.

Donors may not deduct contributions to your organization under section 170 of the Code.

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, unless you request and are granted an extension of time to file the returns. You should attach a copy of this letter to the returns you file. Questions concerning the filing of returns should be directed to the Ohio Tax Exempt and Government Entities (TE/GE) office at 877-829-5500 (a toll free number).

If you decide to contest this ruling under the declaratory judgment provisions of section 7428 of the Code, you must initiate a suit in the United States Tax Court, the United States Court of Federal Claims, or the District Court of the United States for the District of Columbia before the 91st day after the date that we mailed this ruling to you. Contact the clerk of the appropriate court for rules for initiating suits for declaratory judgment. The filing of a declaratory judgment suit under section 7428 does not stay the processing of income tax returns and assessment of any taxes.

In accordance with section 6104(c) of the Code, we will notify the appropriate State officials of this action.

This ruling will be made available for public inspection under section 6110 of the Code after certain deletions of identifying information are made. For details, see enclosed Notice 437, *Notice of Intention to Disclose*. A copy of this ruling with deletions that we intend to make available for public inspection is attached to Notice 437. If you disagree with our proposed deletions you should follow the instructions in Notice 437.

If you have any questions concerning the reasons for this ruling, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely,

Bill Brockner

Martha Sullivan
Director, Exempt Organizations

Enclosure
Notice 437