

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 01 2011

Employer Identification Number:

[REDACTED]

DLN:

[REDACTED]

Contact Person:

[REDACTED]

Contact Telephone Number:

[REDACTED]

Previous Letter Date:

March 30, 2011

90-Day Response Date:

AUG 30 2011

Dear Applicant:

Our previous letter, copy enclosed, asked you to send us additional information about your application for tax-exempt status under section 501(c)(3) or section 521 of the Internal Revenue Code.

We also contacted or attempted to contact you or your designated representative by telephone to inquire about the requested information. We are unable to make a final determination on your exempt status without the additional information; therefore, we have placed your case in suspense. If you intend to submit the additional information, please send it to us at:

Internal Revenue Service  
TE/GE SE:T:EO:RA:D  
P.O. Box 2508  
Cincinnati, OH 45201

If we receive the requested information on or before the 90-day response date above, we will reactivate your case. After the above date, we will close your case, and you will be required to submit a new application package and new user fee payment to pursue tax-exempt status.

If you decide not to submit the additional information, you may lose your right to ask a court for a declaratory judgment of your exempt status. You will be required to file annual returns on Form 1120 and contributions made to you will not be deductible by your donors. Your user fee will not be refunded and we may notify state officials of your failure to establish exempt status under section 501(c)(3) of the Code.

Please call us at the telephone number listed above if you have any questions regarding this matter. Have your Employer Identification Number and a copy of your most recent response available when you call.

Letter 4587 (DO/CG)



Page 2

[REDACTED]

[REDACTED]

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

Sincerely yours,

[REDACTED]

[REDACTED]  
Exempt Organizations Specialist

Enclosure: Information Request



Internal Revenue Service  
P.O. Box 2508 - Room 4511  
Cincinnati, Ohio 45201

Date: March 30, 2011

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

Department of the Treasury

Employer Identification Number:

[REDACTED]

Person to Contact - Group #:

[REDACTED]

[REDACTED]

Contact Telephone Numbers:

[REDACTED] Phone

[REDACTED] Fax

Response Due Date:

April 20, 2011

Dear Sir or Madam:

We need more information before we can complete our consideration of your application for exemption. Please provide the information requested on the enclosure by the response due date shown above. Your response must be signed by an authorized person or an officer whose name is listed on your application. Also, the information you submit should be accompanied by the following declaration:

*Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.*

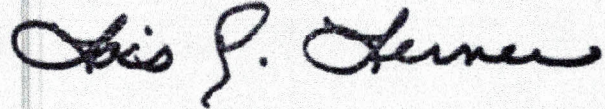
To facilitate processing of your application, please attach a copy of this letter to your response. This will enable us to quickly and accurately associate the additional documents with your case file.

If we do not hear from you within that time, we will assume you no longer want us to consider your application for exemption and will close your case. As a result, the Internal Revenue Service will treat you as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new application.

In addition, if you do not respond to the information request by the due date, we will conclude that you have not taken all reasonable steps to complete your application for exemption. Under Code section 7428(b)(2), you must show that you have taken all the reasonable steps to obtain your exemption letter under IRS procedures in a timely manner and exhausted your administrative remedies before you can pursue a declaratory judgment. Accordingly, if you fail to timely provide the information we need to enable us to act on your application, you may lose your rights to a declaratory judgment under Code section 7428.



Sincerely,

A handwritten signature in cursive script, reading "Lois G. Lerner".

Lois G. Lerner  
Director, Exempt Organizations



Information Requested:

1. Please sign and date below, indicating you have read and attest to the above penalties of perjury declaration.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Date

2. Please submit a complete "State Certified" copy of your Articles of Incorporation. The document must show record of being "Filed" with the appropriate State Agency, and must have a date stamp indicating the date formed.
3. You applied for exemption under **section 501(c)(3)** of the Internal Revenue Code (IRC). Section 501(c)(3) of the Code provides, in part, for the exemption from Federal income tax: Organizations organized and operated exclusively for **charitable**, religious or **educational** purposes, **no part of the net earnings of which inures to the benefit of any private shareholder or individual.**

IRC 501(c)(3) requires an organization to be both "organized" and "operated" exclusively for one or more IRC 501(c)(3) purposes. If the organization fails either the organizational test or the operational test, it is not exempt. Reg. 1.501(c)(3)-1(a)(1).

To satisfy the **operational test**, an organization must be operated exclusively for one or more of the following purposes: Religious, **charitable**, scientific, testing for public safety, literary, **educational**, fostering national or international sports competition, or the prevention of cruelty to children or animals.

Reg. 1.501(c)(3)-1(d)(3)(i) provide that the term **educational** includes the instruction of the public on subjects useful to the individual and beneficial to the community, and is defined as:

- a. "the instruction or training of the individual for the purpose of improving or developing his capabilities"
- b. "the instruction of the public on subjects useful to the individual and beneficial to the community."

Reg. 1.501(c)(3)-1(d)(2) provide that the term "**charitable**" is used in IRC 501(c)(3) in its generally accepted legal sense and includes relief of the poor and distressed or of the underprivileged; advancement of religion; advancement of education or science; erection or maintenance of public buildings, monuments, or works; and the promotion of social welfare.

Reg. 1.501(c)(3)-1(c)(1) provide that an organization is operated exclusively for charitable purposes only if it engages primarily in activities that accomplish those purposes stated above. It is not so operated if more than an insubstantial part of its activities do not further those purposes.

Reg. 1.501(c)(3)-1(d)(1) provides that an organization must demonstrate that its activities serve a public rather than private interests.



Reg. 1.501(c)(3)-1(d)(1)(ii) provide that to meet the operational test, an organization must be engaged in activities furthering "public" purposes rather than private interests. It must not be operated for the benefit of designated individuals or the persons who created it. The purposes specified in IRC 501(c)(3), which are all "public" purposes

An otherwise qualifying organization will be disqualified for exemption if it excessively benefits private interests, either through **inurement** of its net earnings to certain "insiders" or by primarily **benefiting** the interests of persons who, though not "insiders", do not comprise a charitable class.

In order to qualify for exemption under IRC 501(c)(3), your activities must be **exclusively educational and /or charitable as stated above.**

- a. It appears your primary purpose is to operate a riding facility, or club, for members. Is this correct? Please explain. If so, please explain in detail how you believe the operation of your organization, which includes your activities and programs, meets the operational test as described above. (eg: Charitable, educational)
- b. Your Articles of Incorporation, Article II, states your purpose is to provide means of utilizing equestrian and notary services. How does this meet the "Organizational Test" described above? How are these IRC 501(c)(3) purposes? (eg: Operated for educational and/or charitable purposes?)
- c. Your Bylaws, Article I, Section 2, states your purpose is to support and conduct non-partisan community and informational activities to increase public awareness and participation of equestrian opportunities within the community, as well as provide an awareness of the notary services that are available to members of the community. Section 2 also states you plan to combat crime within neighborhoods by keeping members of the community engaged in equestrian activities, and prevent community deterioration, by providing the opportunity of cohesion through equestrian activities.  
  
How does this meet the "Organizational Test" described above (eg: Operated for educational and/or charitable purposes?)
- d. An IRC 501(c)(3) must be operated for educational and/or charitable purposes as described above. You state your Organization is a newly established business. How is operating a business, such as, an equestrian facility and notary services, an IRC 501(c)(3) purpose? Please explain.
- e. You state your Organization is looking to negotiate and discuss program opportunities in relation to after-school programs, 4-H equestrian opportunities, and family nights/team cohesion. Please provide a detailed description of each of these programs. Who will conduct each program, where, for whom, and how? How does each program further an educational and/or charitable purpose? Please explain in detail. What percentage of time is devoted to each program? (ie: Please provide the percentage of time for each activity)



- f. You state you plan to offer trail riding, group and individual riding sessions, equestrian educational opportunities and seminars, and family cohesion/team work opportunities, on horseback or within one of your other facilities. Please provide a detailed description of each of these programs. Please include, who will conduct each program, where, for whom, and how. How does each program further an educational and/or charitable purpose? Please explain in detail. What percentage of time is devoted to each program? (ie: Please provide the percentage of time for each activity)
- g. You state you plan to provide notary services, for your members, and on a per instance basis for all members of the community. Please provide a detailed description of your notary services. Why is the service provided primarily for members? Why was the service described as Pennsylvania notary services? Please include, who will conduct the service, where, for whom, and how. What fees are/or will be charged? How is providing a notary service an educational and/or charitable purpose? Please explain in detail. What percentage of your Organizations total time is devoted to providing the notary services?
- h. Please submit copies of brochures, pamphlets, flyers, or other items which are representative of your purpose and activities.
4. You provide the following "Day to Day Activities":
- a. You plan to provide opportunities for your volunteers and participants to work at the facilities, to include, cleaning stalls, cleaning tack, grooming horses, and general upkeep of the facilities. Will the individuals receive a reduction in fees or any other benefit for working at the facility? Does this include members and non-members? Please explain.
- b. You state that riding lessons will be offered in a group or individual session for members. Please describe the lesson program for groups and individuals. Why are the lessons provided to members only?
- c. Who are your facility trainers? What are their qualifications? What criteria are used to select the trainers? Who selects the trainers?
- d. Are the trainers, owners or operators of the facility? Please explain. Are they compensated for conducting the lessons? If not, do they receive a reduction of fee(s) or any other benefit? Please explain.
- e. Please provide a detailed description of the (2), permanently scheduled, family days per week, which are provided, to play games in the arena on horseback, go on trail rides, or groom horses. Describe each activity separately. For whom is each activity conducted? (eg: Members, Non-members, etc)?
- f. You state there will be 4-H opportunities and meetings that take place on a bi-weekly basis at your facility, to include, meetings, seminars, riding opportunities, and trail riding. You state that any **member** may participate in the activity, as long as their fees are paid. What do you mean by "4-H opportunities"? Please describe the 4-H opportunity programs. Why are the programs provided for members only? Why are the programs not provided for non-members? Describe the services the facility trainer provides for members during these programs.



- [REDACTED]
- [REDACTED]
- g. You state your barn manager and facility trainers, will provide boarding facilities for members, to include full board, turn out, grooming, and exercise for their horses. Who is your barn manager? What are their qualifications? Who selected the individual? Describe the criteria used to make the selection? Describe in detail each of these services. What are the fees for each of these services? How were the fees determined? Who determined the amount? Why are these services provided to members only? Please explain.
  - h. You state there will be (24) hour staff at the facility at all times. Who makes up the staff? What positions? What are each individuals duties? Is the owner(s) of the facility considered a staff member(s)? Please explain.
  - i. Describe your equestrian educational opportunities and seminars? Please submit copies of documents used for this purpose. Who conducts the educational programs? Where are they conducted? By whom? For whom? What fees are charged? Describe the fee(s). Are the educational programs offered to members only? Please explain.
  - j. You state that trail riding, group and individual riding sessions, equestrian opportunities and seminars, and family cohesion/team work opportunities, are provided on horseback, or within one of your other facilities. Describe the meaning of this statement. What other facilities are used by your Organization to achieve these purposes? Who owns the facilities? How are the individuals related to your Organization? What fees are charged for the use of the facilities? Please submit a schedule for this purpose. If there is a lease or rental agreement, please submit a copy. If there is not, please explain the proposed arrangement.
  - k. How are the individuals selected to participate in your program(s)? Who selects the individuals? What criteria are used in the selection process?
  - l. How is the community notified of your educational programs? Please submit representative copies of items which are used for this purpose.
  - m. Please submit copies of flyers, pamphlets, brochures, and other items submitted to the public, which provide a description of your program, and are used to solicit individuals.
  - n. Why is the program operated at a facility owned and operated by board members? Why was another location not considered?
  - o. Are the indoor basketball court, air hockey, pool table, and other recreational activities used by Sleepy Hollow Equestrian and Notary Services in its daily operations? What percentage of the time is devoted to the recreational activities?
5. An educational program must be conducted for exclusively educational purposes, with only incidental nonexempt purposes. In Rev. Rul. 59-6, 1959-1 C.B. 121, a professional association was held not exempt under IRC 501(c)(3) where its educational program is only an incidental part of activities that had as a principal purpose the professional advancement of the members as a group. How is your Organizations programs and operations similar and/or different than Revenue Ruling 59-6? Please explain in detail.



6. Please review the following Court Case, and describe in detail how your programs and operations are similar and/or different. (Note: Substitute the word horse for dog.) An organization, the primary purpose of which was to train dogs, did not qualify for exemption. Although the dog owners received some instruction as to the training of the dogs, the dogs were the primary objects of the organization's training classes and evaluation. Since training dogs is not an educational purpose described in IRC 501(c)(3), the organization did not qualify for exemption. *Ann Arbor Dog Training Club, Inc. v. Commissioner*, 74 T.C. 207 (1980).
7. Generally, hobby clubs exempt under 501(c)(3) are ones that conduct structured educational programs for members and the public, issue newsletters or bulletins containing educational material, maintain reference libraries and prepare displays and exhibits for the public. Recreational and social activities must be insubstantial. The way in which the clubs select their members must be consistent with an educational (as opposed to social or recreational) purpose. Please explain in detail how your Organization conducts structured educational programs for members and the public. How are your recreational and social activities insubstantial to a purpose of providing an educational program? Please explain.
8. Your Articles of Incorporation, Article V, states your Organization shall have no members. Your financial data, page 9, line 2, shows income from members. The narrative of your Organizations activities, states you plan to build an indoor riding arena, so the equestrian services may be provided year round, as well as a barn with lockers/showers for members.
- Article II of your Bylaws, refers to membership, and states the eligibility for membership. It states the following: "Application for voting membership shall be open to any current resident, property owner, business operator, or employee in the area, that supports the purpose statement in Article I, Section 2" of your Bylaws.
- a. Do you plan to have members? Please explain the discrepancy within your Articles of Incorporation and the description of your activities.
  - b. You state that membership is granted after completion and receipt of a membership application and payment of monthly dues. Please submit a copy of your membership application.
  - c. Who are your members? What criteria are used by your Organization to be a member? Please explain.
  - d. Please explain your membership requirements, individual membership benefits, membership classes, and any rights and privileges of membership.
  - e. Article II, Section 2 of your Bylaws, refers to monthly dues. It states the amount required for annual dues shall be \$50 per month on an individual basis, \$150 for family, or \$30 for a "per visit" basis. Please explain how each of your dues amounts were determined? Who determined the amounts? Please include a description of the "per visit" basis fee. Does the payment of the \$30 give individuals "membership" privileges? Please explain.
  - f. Who must pay dues? What does each individual receive in return for their dues payment?



- g. Social clubs are membership organizations. IRC 501(c)(7) exempts from federal income tax, clubs "organized for pleasure, recreation, and other non-profitable purposes, substantially all of the activities of which are for such purposes and no part of the net earnings of which inures to the benefit of any private shareholder." How is your membership Organization similar and/or different than IRC 501(c)(7)?
9. You submitted a fee schedule. You have options ranging from single lessons, weekly lessons, all the way up to full-leasing of a horse. You also indicate various other fees.
- a. Describe each of your lesson plans, fees, "leasing plans", and various other costs associated with your programs and activities.
  - b. How is each fee determined? (eg: Cost, cost plus a mark-up, below cost) Who determines the amount? Please explain.
  - c. What is meant by the statement that you try to offer as much flexibility in your lesson structure as you can? Please explain.
  - d. What fees are members charged? What fees are non-members charged? Describe how the fees differ. Please explain.
  - e. What is the purpose of charging "Leasing Plans"? Is the plan available to members and non-members? If not, please explain.
  - f. Can members and non-members use their own horses? If so, please explain the changes in fees. Specifically the "Leases", horse training, and boarding (paddock and stalls).
  - g. You state the member fees are meant to allow access to all of the facilities and activities that are offered at the facility, with the exception of the boarding/training/lease fees. If membership is not paid for, then the "per occurrence" fees will be implemented. Please explain in detail the meaning of this statement as it applies to members and non-members.
10. There are issues which may involve private benefit and inurement of funds to your board members. You state that (2) of your (4) board members own the facility and assets where your operations are conducted.

Please note that (1) \$ of inurement precludes exemption under IRC 501(C)(3).

Please note the following description of private benefit and inurement:

Internal Revenue Code section 501(c)(3) requires that to qualify for tax exemption under I.R.C. 501(a), an organization must be organized and operated exclusively for certain enumerated purposes and **no part of its net earnings may inure to the benefit of any private shareholder or individual.**

Sections 1.501(c)(3)-1(c)(2) and (d)(1)(ii) of the Regulations state that an organization whose **net earnings** inure to the **benefit** of private shareholders or **individuals** or which is **operated** for the **benefit** of **private interests** is **not operated exclusively for exempt purposes.**

The prohibition of **private benefit** is found in part in Treas. Reg. § 1.501(c)(3)-1(d)(1)(ii), which provides that an organization is not organized or operated exclusively for one or more exempt purposes unless it serves a **public rather than a private interest.** The burden is on the organization to



establish that it is not organized and 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 private interests. The organization's activities must be broad enough in scope to confer a public benefit versus serving to benefit only a few.

Furthermore, Treas. Reg. § 1.501(c)(3)-1(d)(1)(ii) holds that an organization is not organized or operated exclusively for one or more exempt purposes unless it serves a public rather than a private interest. Therefore the activities of an organization exempt under IRC § 501(c)(3) must benefit the general public in a way that distinguishes it from a for-profit corporation, the latter of which serves shareholders (private interests). Serving the public is a basic tenet of the law of charity whose purpose is to ensure that those who constitute the "public" benefit equally.

Treas. Reg. § 1.501(c)(3)-1(d)(1)(ii) goes on to specify the organization must establish 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." If the organization's founder, his family, or persons in control ("insiders") benefit in some way (typically economically, which involves net earnings), it would result in the inurement proscription. Consequently, it can be said that all inurement is also private benefit.

At this time, you have (2) board members who own the facility and all assets used by the organization.

This arrangement does not permit the board to make decisions in an objective manner without undue influence by persons with a private interest. It also permits officers and/or directors to engage in transactions or arrangements with the organization that may also benefit their private interests. The courts have determined that arrangements such as this create an opportunity for abuse should exemption be granted.

An organization cannot be organized or operated exclusively for charitable purposes unless it serves a public rather than a private interest. In addition, public charities that engage in business dealings with members of their boards run a serious risk of violating the inurement prohibition and private benefit restrictions of IRC 501(c)(3).

To eliminate the possibility of private benefit and inurement, please provide the following:

- (1) To insure that your organization will serve public interests, please modify your Board of Directors to place control in the hands of unrelated individuals selected from the community you will serve. Please submit the names and qualifications of at least (2) new board members (who are not related or compensated), as well as a statement signed by each that they will take an active part in your operation. (see attached "Statement of Board Member") If you are unwilling to do so, please explain your position.



[REDACTED]

These changes will demonstrate that your organization exists to serve the community as a whole, rather than to benefit private interests.

- (2) Please submit a copy of the lease or rental agreement for the use of your facility and each asset.
- (3) How did you arrive at the lease agreement amount for the use of the facility and its assets? Please submit an itemized list of each item and amount which makes up this total.
- (4) How do you determine the amounts to be fair-market-value or below.
- (5) Since your Board members own the facility and its assets, how can you assure that the operations of the Organization, and the farm, are kept separate, are arms-length transactions which do not provide private benefit to the owners of the farm, or any other individual who is involved in the farm operations?
- (6) How can you assure the operations and transactions of [REDACTED] will benefit the community rather than your Board Members/farm owners, [REDACTED] and [REDACTED]?
- (7) Who will be responsible for all utility payments, property taxes, and capital leasehold improvements to the facility as well as who will retain title of any capital leasehold improvements to the facility.
- (8) How can you assure the negotiation of the lease benefits the Applicant Organization rather than the (2) Board members/farm owners? Please explain.
- (9) Will the Applicant Organization be charged for stable fees, bedding, equipment and fence maintenance, lease/use of horses, lease/use of other equipment, etc. Please explain how you arrived at each of these amounts.
- (10) [REDACTED] is leasing a facility and assets from an individual that is a member of your organization. This is not an arms length transaction. In order to ensure that your organization is paying a fair price for the facility that you are leasing, please provide an appraisal, compiled by an independent certified appraiser, of the monthly fair market rental value of the facility that you lease.
- (11) What capital improvements will [REDACTED] make to the property? Provide a detailed description of these improvements that include the date the improvement will be finished and the cost of each.
- (12) If improvements are made to the facility, please submit a statement signed by (2) officers, other than the facility owners, that upon [REDACTED] vacating the facility, the total amount paid to the facility owners for any improvements will be reimbursed to [REDACTED] at that time.
- (13) You state your Organization has plans to build an indoor riding arena, so that equestrian services may be provided year round. You also plan to build a barn with lockers and showers for members. You state the location of the Organization and its facilities, is the same address of your Organizations owner/operator, and Board Directors, [REDACTED]



[REDACTED] and [REDACTED]. The location is on a (27) acre farm, which has an indoor basketball court, air hockey, pool table, and other recreational activities.

- a. Who will incur the costs in building the arena, the barn, etc? Who will own and operate the arena, the barn, etc? Will it be on the (27) acre farm owned by your Board members? How can you assure that no private benefit and inurement of funds are involved in any of these transactions? Please explain.
  - b. Who owns the (27) acre farm, the indoor basketball court, air hockey, pool table, and other recreational activities. What costs will be incurred by the Applicant Organization in maintaining these assets? Please submit a list of each expense, the amount, and to whom the funds are paid.
- (14) You state you plan to hire a barn manager to manage and maintain the facilities, after the facilities are constructed, and the Organization is able to return revenue to compensate the position. Until then, the officers will be responsible for managing and maintaining the facility, as well as providing the financing. [REDACTED] and [REDACTED] will reside at the facility.
- a. Who do you propose to be the barn manager? Will it be a board member or owner of the farm? What duties will they perform? What do you propose to be their amount of compensation? How was the amount determined? Who determined the amount?
  - b. You state, at this time, your officers are responsible for managing and maintaining the farm and its facility, as well as providing the financing. You also state that [REDACTED] and [REDACTED] will reside at the facility. What expenses are incurred for these purposes? What expenses are incurred by the Applicant? Please submit a list of each item and the amount. How do these transactions not involve private benefit and inurement of funds to the officers/owners of the farm? Please explain.
- (15) The signature on Form 1023, page 12, is of [REDACTED], and indicates she is the "Owner/Operator" of the Organization. The Organization's Articles of Incorporation, Article V, states, "The number of Directors constituting the first Board of Directors is (1), [REDACTED]". The document is signed by her as the "Incorporator".
- a. What are the names, addresses, titles, amount of compensation of each of your Board of Directors/Officers?
  - b. The title "Owner/Operator" of the Organization, indicates ownership. How can the Applicant Organization be operated for the benefit of the general public, if it is owned and operated by [REDACTED]? Please explain.



11. Please provide the following information regarding your financial data on page 9 of Form 1023.

- a. Please amend your financial data on page 9 to show revenues and expenditures commensurate with your programs and the purchase/renovations of your farm, facility, assets, etc.
- b. Please amend page 9 to include all revenues related to the operations of all of your programs. Please include: Contributions on line 1; fundraising and fees on line 9, and membership income on line 2
- c. Please amend page 9 to include all expenditures related to the operations of all of your programs. Please include the payment of wages, costs for each program, costs for improvements to your facility, barn, etc.
- d. Please complete the Balance Sheet on the enclosed Form 1023, Page 10, Part X, for the period ending 10/31/2010. Note: Please record the ownership of land, etc. If asset(s) was/were purchased, how did your organization obtain the funds for the purchase? From whom were the funds obtained? From whom was the land purchased? What is their relationship with your organization? If the item was donated, who donated the item(s)? Whether the item was donated or purchased, the amount must be recorded on your income statement, page 9, line 1. Please record the amount on page 9, line 1.

Please attach an itemized list for each item requested. Please include the name and amount of asset or liability, from whom the asset was received, or to whom the liability is owed.

- e. If your Organization purchased the facility, barn, etc, please record the amount on your Balance Sheet, and submit a schedule of the asset(s). Please also record the expenditures to obtain, build, or renovate the facilities, barn, etc, on page 9. Please include from whom the facility was obtained, and their relationship with your organization. If the facility is not owned, do you plan to lease or rent. If so, please submit a copy of the agreement. If there is no agreement, please explain the proposed arrangement. What renovations will be performed to your facility? Who will perform the renovations? Will you entertain bids? If so how? Will the renovations be conducted with volunteer or paid labor? Please explain.
- f. It appears your annual gross receipts are expected to exceed an average of \$10,000 per year (page 9, line 13). The user fee payment for organizations with annual gross receipts over \$10,000 is \$850. Therefore, please remit an additional \$450 made payable to the United States Treasury.



12. Describe in detail your form of fundraising. How do you plan to obtain funds to sustain your programs? Please describe and explain each form of fundraising.

Please fax your response, to the above items, to [REDACTED] or mail to the appropriate address below.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service  
Exempt Organizations  
P. O. Box 2508  
Cincinnati, OH 45201  
ATT: Christopher Brown  
Room 4511  
Group 7824

Street Address:

Internal Revenue Service  
Exempt Organizations  
550 Main St, Federal Bldg.  
Cincinnati, OH 45202  
ATT: Christopher Brown  
Room 4511  
Group 7824