TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

Release Number: **201323025**
Release Date: 6/7/2013
Date: March 14, 2013

Contact Person:

Identification Number:

Contact Number:

Employer Identification Number:

Form Required To Be Filed:

Tax Years:

UIL: 501.03-00; 501.03-08

Dear :

This is our final determination that you do not qualify for exemption from Federal income tax as an organization described in Internal Revenue Code section 501(c)(3). Recently, we sent you a letter in response to your application that proposed an adverse determination. The letter explained the facts, law and rationale, and gave you 30 days to file a protest. Since we did not receive a protest within the requisite 30 days, the proposed adverse determination is now final.

You must file Federal income tax returns on the form and for the years listed above within 30 days of this letter, unless you request an extension of time to file. File the returns in accordance with their instructions, and do not send them to this office. Failure to file the returns timely may result in a penalty.

We will make this letter and our proposed adverse determination letter available for public inspection under Code section 6110, 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 Notice 437. If you agree with our deletions, you do not need to take any further action.

If you have any questions about this letter, please contact the person whose name and telephone number are shown in the heading of this letter. If you have any questions about your Federal income tax status and responsibilities, please contact IRS Customer Service at

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1-800-829-1040 or the IRS Customer Service number for businesses, 1-800-829-4933. The IRS Customer Service number for people with hearing impairments is 1-800-829-4059.

Sincerely,

Holly O. Paz
Director, Rulings and Agreements

Enclosure
Notice 437
Redacted Proposed Adverse Determination Letter
Redacted Final Adverse Determination Letter

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TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

Date: September 28, 2010

UIL: 501.03-00
501.03-08

Contact Person:

Identification Number:

Contact Number:

Fax Number:

Employer Identification Number:

LEGEND:

Taxpayer =
State =
City =
Date1 =
Date2 =
Conference =
Association =
Year =
x1 =
Center =
Ranch =
Church =
Article1 =
Article2 =
Article3 =

Dear :

We have considered your application for recognition of exemption from Federal income tax under Internal Revenue Code section 501(a). Based on the information provided, we have concluded that you do not qualify for exemption under Code section 501(c)(3). The basis for our conclusion is set forth below.

FACTS:

You applied for exemption under section 501(c)(3) of the Internal Revenue Code ("Code") as an educational and charitable organization, and you are incorporated in State. Your website states that your mission is to:

1. Educate others about polygamous families and their culture;

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2. Encourage empowerment of individuals and families from the polygamous culture; and

3. Provide crises referrals and response to those in the culture.

According to your letter on Date1, you will accomplish these goals by providing programs in family enrichment, training for political interaction, legal conferences, Association meetings, having an email listserv for current events, granting aid to the polygamist community, maintaining a website, performing outreach within the polygamist community and out to other communities and media, performing research, providing referrals to social services, and by conducting legislative days in the state and national capitals.

You state in your letter on Date1 that you spend approximately forty-five percent of your time conducting various forms of outreach to the general public and the polygamous community. These activities include youth rallies, maintaining your website, speaking with various social services groups and members of the public on topics affecting the polygamous community, and the distribution of fliers and other handouts.

Attachments to the letter on Date2 demonstrate that a rally took place in City, "to provide [y]our children with an opportunity to raise their voices in their own behalf [sic]." The rally included patriotic music, signs supporting the rights of the polygamous community, and youth speakers extolling the virtues of polygamy. Your website, which is continuously maintained, contains general information about you as well as several articles and FAQs aimed at providing a better understanding of what it means to be a member of the Church, including a book by a co-founder about her experience and choice to be in a polygamous marriage. The articles include titles such as, "Article1," "Article2," and "Article3." Information found on your website speaks to the belief in the necessity of plural marriage in order to achieve "exaltation." Other statements on your website seek to induce individuals in the polygamist community to openly disobey laws stating that the women of your community will no longer be silent.

The website also includes your position on and explanations of laws that affect the polygamous community. The site continues to state that, "[you] do seek decriminalization of polygamy by: (1) the removal or appropriate alteration of laws specifically targeting polygamists . . . and (2) the ultimate removal of [State's] constitutional prohibition against polygamy." Additionally, the site contains position papers on current and proposed laws that affect the polygamous community. Finally, the site contains the message that "[you] oppose legislation or Constitutional amendments (especially defining marriage) which restrict rather than protect individual freedoms and rights."

As part of your outreach you also provide confidential referral services during a crisis or for victims of domestic or child abuse in order to reduce any barriers preventing members of the polygamous community from receiving such services.

You state in your letter on Date1 that you spend fifteen percent of your time conducting Association meetings. According to Association's website, Association "brings together government agencies, nonprofit organizations and interested individuals who are working to open up communication, break down barriers and coordinate efforts to give people associated with the practice of polygamy equal access to justice, safety and services." Association was started by the State Attorney General's office and in Year was turned over to the Center by the Attorney General's office. Your letter on Date1 states that you provide three meetings every month for the attendants and organizational committees of Association.

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According to your letter on Date1, sponsoring a continuing education conference for attorneys consumes ten percent of your time. Attachments to your letter on Date2 show that the legal conference was titled Conference. It featured nine speakers, eight of whom were practicing attorneys, including the then Attorney General of Utah. All of the speakers were qualified in their particular areas dealing with the effects of the law on polygamy. The purpose of the course was to promote greater understanding of the legal implications of polygamy.

According to your letter on Date1, you spend five percent of your time on family enrichment programs. These programs, as stated in the same letter, provide information about domestic violence; medical resources, including pediatricians and dentists; child abuse and how to report it; and understanding the political process. Additionally, fliers provided with your letter on Date2 indicate that these programs bring in trained professionals in the topic of that night's program. These fliers also indicate that the family enrichment seminars advise on drafting legal documents and the effects of the law on the family in general. Multiple fliers demonstrate that during these seminars you encouraged individuals to get involved in the political process. The fliers state that you will discuss strategies to decriminalize plural marriage, items passed by State's legislature affecting the polygamous community, and how to get involved in the political process. The fliers also show that these programs are free, but they are restricted to the polygamous community.

As stated in your letter on Date1 you will spend four percent of your time providing training in advocacy and conflict management. These training sessions will educate individuals about advocacy, how to be an advocate for their families, how to communicate and participate in policy/political decisions, and how to communicate in high stress and conflict scenarios. According to your letter on Date2 this training includes general advocacy training that, "predominantly focuse[s] on the value of relationship building, collaboration with community partners, and creating a concise and effective message." Parts of this training focus specifically on effectively communicating a pro-polygamy viewpoint to the media. Finally, this training provided a one hour segment on organizational aspects of lobbying such as creating a phone tree, becoming informed on the issues, and the importance of being civically involved. Other trainings included a legislative education day that included a session on "How to Lobby" as well as a tour of the state legislature and a viewing of a legislative session. This legislative training was directed at members of the polygamous community.

You state in your letter on Date1 that you spent five percent of your time organizing and granting aid to mothers and children in Ranch who were impacted by events that occurred in Year. Ranch is a large polygamous community found or accused of performing bigamy and other illegal activities. An attachment to your letter on Date2 shows, for Year only, you collected, through rallies and requests through the media, and distributed care packages for these mothers and children.

Finally, you state in your letter on Date1 that you spend four percent of your time on direct legislative efforts. The letter on Date2 states that you attended both a Republican and Democratic Caucus in State's legislature to discuss the role and importance of Association. These discussions with legislators covered the broad topic of help for polygamous families through government social services. Additionally, the letter on Date2 indicates that your officers visited Washington, D.C. in their roles as officers to discuss pending legislation and general issues affecting the polygamous community, but you did not fund these trips.

News articles you submitted state that your chief officers could be called the "mothers of the

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polygamists-as-lobbyists" movement. Additionally, a principle officer, in her role as such, said, "We foresee we will need to broaden our lobbying efforts and go national . . . we don't want our work ruined by those on the national level who don't know anything." Other remarks about you by your officers state that, "this is an effort to increase the dialogue so people aren't intimidated by government officials," and that a desire exists for lawmakers to see that a lot of stereotypes of polygamists aren't true. Finally, you stated that,

> [You] oppose: 1) any ruling that deprives polygamists of the right to organize or manage a trust with their own assets, 2) any ruling that declares a trust formed by polygamists as 'promoting illegal activities,' invalid, un-Constitutional, or 'illegal,' simply because the organizers embrace plural marriage, 3) any ruling that deprives [Church] . . . of the right to access their own assets or their right to self-governance . . . 4) any ruling or government action that establishes an inequality in the law that distinguishes, and diminishes, the rights of polygamists from the rights of other American citizens.

In light of these beliefs and activities, you have submitted a Form 5768 electing to fall under section 501(h) of the Code.

Your board, as reported in your Form 1023, consists of six, unrelated members. All of the directors are polygamists or have experience in the polygamist community.

LAW:

Section 501(c)(3) of the Code provides that organizations may be exempted from tax if they are organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes and "no part of the net earnings of which inures to the benefit of any private shareholder or individual."

Title 76, Chapter 7, Part 1 of the State Code states, "A person is guilty of bigamy when, knowing he has a husband or wife or knowing the other person has a husband or wife, the person purports to marry another person or cohabits with another person. Bigamy is a felony of the third degree."

Section 1.501(c)(3)-1(a)(1) of the regulations provides that in order to be exempt under section 501(c)(3) of the Code, an organization must be both organized and operated exclusively for one or more of the exempt purposes specified in that section.

Section 1.501(c)(3)-1(c)(3) of the regulations states that, "an organization is not operated exclusively for exempt purposes if it is an 'action' organization." An "action" organization is defined in one of three ways. First, an "action" organization is such if a substantial part of its activities is attempting to influence legislation by contacting or urging the public to contact members of a legislative body for the purpose of proposing, supporting, or opposing legislation, or otherwise advocating the adoption or rejection of legislation. Second, an "action" organization is one that participates or intervenes, directly or indirectly, in any political campaign on behalf of or in opposition to any candidate for public office. Third, an "action" organization is such if its main or primary objective is only attainable by legislation or a defeat of proposed legislation and if it advocates for the attainment of such main or primary objective.

Section 1.501(c)(3)-1(d)(2) of the regulations defines charitable as it is used in its generally accepted legal sense. It continues to describe the generally accepted legal sense as the relief of the poor and distressed, advancement of religion, advancement of education or science, erection

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or maintenance of public buildings, lessening the burdens of government, or promoting social welfare if its an organization designed to accomplish one of the above causes or to lessen neighborhood tensions, defend human and civil rights, or combat community deterioration and juvenile delinquency.

Revenue Procedure 86-43, 1986-2 C.B. 729, establishes four factors, which may constitute propaganda rather than educational activities; (1) the presentation of viewpoints unsupported by facts is a significant portion of the organization's communications, (2) the facts purporting to support the viewpoint are distorted, (3) the presentations make substantial use of inflammatory or disparaging terms and express conclusions more on the basis of strong emotion than objective evaluation, and (4) the approach used in the presentations is not aimed at developing an understanding on the part of the intended audience or readership because it does not consider their background or training in the subject matter.

Revenue Ruling 58-66, 1958-1 C.B. 66, provides that for the purpose of administering federal tax law, the marital status of individuals is determined by state law.

Revenue Ruling 66-256, 1966-2 C.B. 210, provides exemption for an organization that presents public forums and debates on issues that are often political and controversial. The organization invites speakers with many perspectives on a subject matter for an open discussion of the topic with no support for either side. Providing such balanced public forums and debates is an educational activity, notwithstanding the political and controversial content.

Revenue Ruling 71-447, 1971-2 C.B. 230, states that under common law, the term "charity" encompasses all three major categories of religious, educational, and charitable purposes. All charitable trusts, educational or otherwise, including religious trusts, are subject to the requirement that the purpose of the trust may not be illegal or contrary to public policy. Citing Restatement (Second), Trusts, (1959) Sec. 377, Comment c: "A Trust for a purpose the accomplishment of which is contrary to public policy, although not forbidden by law, is invalid".

Revenue Ruling 75-384, 1975-2 C.B. 204, provides that an organization that induces or encourages the commission of criminal acts by planning and sponsoring such events cannot be exempt under 501(c)(3) since it violates the common understanding of a charitable trust.

In Reynolds v. United States, 98 U.S. 145 (1879), the Supreme Court held it is a law in the territories of the United States that plural marriage shall not be allowed and indicated that such law is within the legislative power of Congress, is constitutional, and is valid.

In Bob Jones University v. United States, 461 U.S. 574 (1982), the Supreme Court upheld the Service's revocation of the tax exempt status of two schools because of their racially discriminatory policies, which it found contrary to established public policy. In reaching its decision, the Court indicated that entitlement to tax exemption depends on meeting certain common law standards of charity –an institution seeking tax-exempt status must serve a public purpose and not be contrary to established public policy. If an organization engages in activities in direct contravention of public policy, it does not provide a public benefit and cannot qualify as charitable, and therefore not exempt.

In Potter v. Murray City, 585 F. Supp. 1126 (D.C. Utah 1984), the court indicated that the landmark decision in the area of freedom of religion in connection with polygamy is Reynolds v. United States, 98 U.S. 145, in which the Supreme Court confirmed a conviction even though the

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defendant believed that the practice of polygamy was his religious duty and of divine origin and he had received permission from the authorities of his church to enter into the polygamist marriages.

Also, the court indicated that a long line of decisions beginning with Reynolds, 98 U.S. 145, had either expressly approved statutes forbidding the practice of plural marriage, or approved them in other contexts as subsisting authority in the area of the free exercise clause of the First Amendment. See, e.g., Miles v. United States, 103 U.S. 304 (1881); Cannon v. United States, 116 U.S. 55 (1885); Snow v. United States, 118 U.S. 346 (1886); Davis v. Beason, 133 U.S. 333 (1890); Late Corporation of Latter-Day Saints v. United States, 136 U.S. 1 (1890); State v. Hendrickson, 245 P. 375 (Utah 1926); Lovell v. City of Griffin, 303 U.S. 444 (1938); Cantwell v. Connecticut, 310 U.S. 296, (1940); State v. Barlow, 153 P.2d 647 (Utah 1944), appeal dismissed for want of substantial federal question, 324 U.S. 829 (1945); Cleveland v. United States, 146 F.2d 730 (10th Cir.1945); State v. Musser, 110 Utah 534, (1946); Cleveland v. United States, 329 U.S. 14 (1946); In re State in Interest of Black, 3 Utah 2d 315 (1955); Braunfeld v. Brown, 366 U.S. 599, (1961); Wisconsin v. Yoder, 406 U.S. 205 (1972); Paris Adult Theatre I v. Slaton, 413 U.S. 49 (1973); United States v. Carroll, 567 F.2d 955 (10th Cir.1977); United States v. Ogle, 613 F.2d 233 (10th Cir.1979); United States v. Lee, 455 U.S. 252 (1982); Bob Jones University v. United States, 461 U.S. 574 (1983). Id. Further, at no time has Reynolds, 98 U.S. 145, been overturned by the Supreme Court. Id.

In Fund for Study of Economic Growth and Tax Reform v. I.R.S., 161 F.3d 755, 759-60 (D.C. Cir. 1998), the court determined that an organization established and operated for one year prior to an election, where tax reform was a major issue, and where evidence showed the organization had started with a conclusion and looked for research to support such conclusion was an "action" organization. As part of its activities the organization, "published a final report wherein it extolled the benefits of the flat tax and 'recommend[ed] to the Congress and to the President of the United States that the current Internal Revenue Code be repealed in its entirety.'"

Restatement (Second), of Trusts, (1959) Section 377, states that a charitable trust cannot be created for a purpose which is illegal. The first comment illustrates the rule, indicating that where the trust estate is to be used for a criminal purpose, the trust is invalid. Thus, "a trust for the *promotion of polygamy...is invalid."*

ANALYSIS:

To be exempt under § 501(c)(3) an organization must be operated for a charitable or educational purpose as they are defined by statute and regulation and interpreted by the IRS and the courts. Section 1.501(c)(3)-1(d). While you conduct many educational and charitable activities, we cannot find that your primary purpose is educational or charitable under §501(c)(3). In the tax code, charity is interpreted in its generally accepted legal sense. Section 1.501(c)(3)-1(d)(2). This includes the requirement for all charitable trusts, including religious and educational trusts, that their purposes may not be illegal or contrary to public policy. Rev. Rul. 71-447, supra (citing Restatement (Second), Trusts, (1959) Sec. 377, Comment c: "A Trust for a purpose the accomplishment of which is contrary to public policy, although not forbidden by law, is invalid".) This ruling is further clarified by Rev. Rul. 75-384, supra, which provides that an organization that induces or encourages the commission of criminal acts cannot be exempt under 501(c)(3) since it violates the common understanding of a charitable trust. These principles were later upheld in the Supreme Court case Bob Jones University, 461 U.S. 574, where in reaching its decision, the Court indicated that entitlement to tax exemption depends on meeting certain common law standards of charity – namely, that an institution seeking tax-exempt status must serve a public purpose and not be

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contrary to established public policy.

The exercise of polygamy is illegal under State marriage law. State provides in its code, 1953 § 76-7-101, that "a person is guilty of bigamy when, knowing he has a husband or wife or knowing the other person has a husband or wife, the person purports to marry another person or cohabits with another person. Bigamy is a felony of the third degree." Multiple Supreme Court cases have held that such state bigamy laws do not violate an individual's freedom to exercise religion, regardless of any firmly held beliefs. See Potter, 585 F. Supp. 1126. The landmark case on this point remains Reynolds, 98 U.S. 145. Id.

For purposes of federal tax laws, marital status is determined by state laws. Rev. Rul. 58-66, supra. Since State law forbids polygamous marriages, it follows that polygamy is against the policy of the Federal tax code for purposes of a State corporation.

Furthermore, polygamy has been contrary to federal policy for more than one hundred and thirty years. Reynolds, 98 U.S. 145; Potter, 585 F. Supp. 1126. It is so well established that the Restatement of Trusts cited in Rev. Rul. 71-447, supra, used it as an example, "Where by the terms of the trust the trust estate is to be used for a criminal purpose, the trust is invalid. Thus, a trust to expend the trust estate in the promotion of revolution, or in printing and circulating books or pamphlets the printing and circulation of which are forbidden by law, is invalid. So also, a trust for the promotion of polygamy or other sexual offenses is invalid." Restatement (Second) of Trusts § 377 cmt. a.

Since you are operated to condone and support those engaging in the illegal act of polygamy you cannot be exempt under section 501(c)(3). You train people to effectively communicate a pro-polygamy message and to manipulate the law to further a polygamous lifestyle. You provide confidential referrals and support and train women to elicit more understanding and support from medical and government personal from whom they seek help for some of the difficulties arising from polygamous marriage. The fact that these trainings are restricted to the polygamous community furthers your support of an illegal activity. Additionally, you provide conferences for attorneys and others in the legal community seeking to represent those performing polygamous acts. Your website, rallies, and publications try to change general opinion about polygamy. Similar to Bob Jones University, whose activities created an environment to perpetuate discrimination, see Bob Jones, 461 U.S. 574, your training courses as well as your website and rallies all seek to create an environment where people are free to contravene state law and federal policy. Not only do you seek to create a permissible environment, but you also suggest to people that they must perform illegal acts by stating, through your website, that polygamy is the only way to achieve "exaltation."

You admit in your application and through your material the illegality of polygamy and you actively fight to alter the status of polygamy. You train individuals in proper techniques for advocacy and argumentation. These trainings are directed solely at the polygamous community. The trainings are intended for political advocacy as well as day-to-day advocacy of an illegal lifestyle. You hope to use the media to broadly disperse a positive view of an illegal activity. Furthermore, you provide specific training on how to lobby, which is also directed solely at the polygamous community. This training activity is supported by pro-polygamy rallies, visits to the state capital building, and printed material on your website espousing a singular pro-polygamy point of view.

In addition to your activities, statements by you and your officers have displayed an over-arching objective to alter the legal status of polygamy. Your website states that, "[you] do seek

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decriminalization of polygamy by: (1) the removal or appropriate alteration of laws specifically targeting polygamists . . . and (2) the ultimate removal of [State's] constitutional prohibition against polygamy." Your chief officer is quoted as saying, "We foresee we will need to broaden our lobbying efforts and go national." News articles have even listed your founders as "mothers of the polygamists-as-lobbyists movement." You have also stated that as an organization,

> [You] oppose: 1) any ruling that deprives polygamists of the right to organize or manage a trust with their own assets, 2) any ruling that declares a trust formed by polygamists as 'promoting illegal activities,' invalid, un-Constitutional, or 'illegal,' simply because the organizers embrace plural marriage, 3) any ruling that deprives [Church] . . . of the right to access their own assets or their right to self-governance . . . 4) any ruling or government action that establishes an inequality in the law that distinguishes, and diminishes, the rights of polygamists from the rights of other American citizens.

These statements demonstrate that one of your substantial purposes is to support what has heretofore been and continues to be an illegal activity.

Furthermore, the statements above help demonstrate that your primary objective cannot be attained without legislation and that you advocate for the change of such law. The regulations prohibit recognition of action organizations, including those that have a primary objective that is only attainable by legislation and that advocate for the attainment of such primary objectives. Section 1.501(c)(3)-1(c)(3)(iv). Much of your outreach and training activities, which together comprise over half of your activities, provide the tools for legislative activity while espousing a distinct view point that, by your own admission, cannot be achieved without legislation. Despite the fact that your listed purposes may be attainable without legislation, incorporating all of the facts and circumstances of your organization shows that your main objective cannot be achieved without legislation. Your organization looks substantially like that in Fund for Economic Growth, 161 F.3d 755, in that your public discussions and publications present material in a partisan manner in order to alter people's opinions on an issue requiring legislation. The presence of a primary purpose that cannot be achieved without a change in legislation also prevents your recognition as an exempt organization.

While you conduct many educational activities, including conflict resolution training, a legal continuing learning course, and family enrichment activities, they are not your main activities and do not constitute your primary purpose.

Accordingly, you do not qualify for exemption as an organization described in section 501(c)(3) of the Code and you must file federal income tax returns.

Contributions to you are not deductible under section 170 of the Code.

You have the right to file a protest if you believe this determination is incorrect. To protest, you must submit a statement of your views and fully explain your reasoning. You must submit the statement, signed by one of your officers, within 30 days from the date of this letter. We will consider your statement and decide if the information affects our determination.

Your protest statement should be accompanied by the following declaration:

> **Under penalties of perjury, I declare that I have examined this protest statement, including accompanying documents, and, to the best of my knowledge and belief, the**

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statement contains all the relevant facts, and such facts are true, correct, and complete.

You also have a right to request a conference to discuss your protest. This request should be made when you file your protest statement. An attorney, certified public accountant, or an individual enrolled to practice before the Internal Revenue Service may represent you. If you want representation during the conference procedures, you must file a proper power of attorney, Form 2848, Power of Attorney and Declaration of Representative, if you have not already done so. For more information about representation, see Publication 947, Practice before the IRS and Power of Attorney. All forms and publications mentioned in this letter can be found at www.irs.gov, Forms and Publications.

If you do not file a protest within 30 days, you will not be able to file a suit for declaratory judgment in court because the Internal Revenue Service (IRS) will consider the failure to protest as a failure to exhaust available administrative remedies. Code section 7428(b)(2) provides, in part, that a declaratory judgment or decree shall not be issued in any proceeding unless the Tax Court, the United States Court of Federal Claims, or the District Court of the United States for the District of Columbia determines that the organization involved has exhausted all of the administrative remedies available to it within the IRS.

If you do not intend to protest this determination, you do not need to take any further action. If we do not hear from you within 30 days, we will issue a final adverse determination letter. That letter will provide information about filing tax returns and other matters.

Please send your protest statement, Form 2848 and any supporting documents to this address:

Internal Revenue Service
TEGE SE:T:EO:RA:T
1111 Constitution Ave, N.W.,
Washington, DC 20224

You may also fax your statement using the fax number shown in the heading of this letter. If you fax your statement, please call the person identified in the heading of this letter to confirm that he or she received your fax.

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

Sincerely,

Lois Lerner
Director, Exempt Organizations

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