

CERTIFIED MAIL

SEP 12 1989

Dear Applicant:

We have completed our review of the Form 1024 Application for Recognition of Exemption under section 501(c)(10) of the Internal Revenue Code which you filed.

The evidence submitted indicates that you were formed under a Constitution for the purpose of furthering the best interests of the fraternities at [REDACTED] through representation in both the University and [REDACTED] communities and through an active interest in matters of common concern. The copy of the Constitution which was submitted with your application was not signed by your officers. Before this document can be considered complete your organization must submit a declaration signed by an authorized officer that the copy of the Constitution is a true and correct copy of the document.

Your governing board consists of [REDACTED] members, [REDACTED] of whom shall comprise the Executive Committee, and [REDACTED] members serving as a Board of Governors.

The main objective of the organization is to promote the positive aspects of [REDACTED] and assist in solving and preventing areas of conflict. The [REDACTED] conducts leadership conferences and forums to educate the member organizations about their responsibilities within the community, it conducts several community service projects and tries to promote interaction among the fraternities, faculty administration and community.

Income to your organization comes from membership dues and donations. Expenses have been shown for contributions, advertising, promotion, meetings, supplies and office expenses.

Section 501(c)(10) of the Internal Revenue Code provides for the exemption from Federal income tax of fraternal organizations operating under the lodge system whose earnings are devoted to certain specified purposes (namely charitable and fraternal) but which do not provide benefits to members.

Code	Initiator	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer
Surname	[REDACTED]	[REDACTED]	[REDACTED]				
Date	8/25/89	8/25/89	9/12/89				

[REDACTED]

Income tax regulation 1.501(c)(10)-1(a) states that an organization will qualify for exemption under this section if it is a domestic fraternal beneficiary society, order or association described in section 501(c)(3) and the regulations thereunder except that it does not provide for the payment of life, sick, accident, or other benefits to its members, and devotes its net earnings exclusively to religious, charitable, scientific, literary, educational, and fraternal purposes. A national college fraternity, which may be described in section 501(c)(7), is not described in section 501(c)(10).

Our review of the application submitted indicates that your organization is not described in 501(c)(10) because you are not operated under the lodge system even though some of your activities are considered charitable. Therefore, based on the information submitted we have determined that you are not entitled to exemption under section 501(c)(10) of the Code and you are a taxable entity.

You are required to file federal income tax returns on Form 1120.

If you do not agree with our findings regarding your exempt status under section 501(c)(10), we recommend that your request for a conference with a member of our Regional Office of Appeals. Your request for a conference should include a written appeal giving the facts, law, and any other information to support your position as explained in the enclosed Publication 892. You will then be contacted to arrange a date for a conference. The conference may be held at the Regional Office, or, if you request, at any mutually convenient district office. If you will be represented by someone who is not one of your principal officers, that person will need to file a power of attorney or tax information authorization with us.

If you do not appeal this determination within 30 days from the date of this letter, as explained in the enclosed Publication 892, this will become our final determination on this matter.

Sincerely yours,

[REDACTED]
District Director

Enclosure: Publication 892