[redacted]

[redacted]

[redacted]

[redacted]

EIN: [redacted]

MAY 12 1987

Dear Sir or Madam:

We have considered your application for recognition of exemption from Federal income tax under section 501(c)(4) of the Internal Revenue Code.

The evidence presented discloses that you were incorporated [redacted], under the nonprofit laws of the State of [redacted]. Your corporate purposes briefly stated are:

1) acquire knowledge and inform the public and members relating to breeds of dogs recognized by the [redacted];

2) to promote and stimulate interest in the breeding and ownership of pure bred dogs by the public;

to further the advancement of all breeds of pure bred dogs;

4) to protect and advance the interests of all breeds of pure bred dogs and to encourage sportsmanlike competition at dog shows and obedience trials;

5) to hold lectures, discussions, and demonstrations to the fancy and the public;

6) to cooperate with the Society for Prevention of Cruelty to Animals, the Humane Society and other organizations;

7) to conduct sanctioned matches, hold dog shows and obedience trials, exhibitions and field trials;

8) to promote appreciation and consideration of pure bred dogs on the part of the public,

9) detect frauds and prevent frauds and any conduct prejudicial to the best interests of pure bred dogs; and generally;

10) to do everything to advance the study, breeding, exhibiting, running and maintenance of pure bred dogs.

	Initiator	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer
Name		[redacted]					

[illegible]

2) conducting training classes;

3) sponsoring obedience trials;

4) helping the public find a quality pet or show dog from a reputable breeder by a newspaper advertisement;

5) sponsoring a Kiddie Dog Show;

6) making contributions to organizations related to dogs.

Your organization is a membership organization composed of one class, open to anyone 18 years or older, who has good standing with the [redacted] Membership dues currently are [redacted] per year.

The support for your organization comes from dues, 2 pure bred dog shows and interest from investment. During [redacted] and [redacted] the organizations total revenue was $[redacted] and $[redacted] respectively. The expenses of the organization are for the operation of your shows and training classes. During [redacted] and [redacted] the organization contributed $[redacted] and $[redacted] respectively to dog related charities.

Section 501(c)(4) of the Internal Revenue Code provides exemption for:

"Civic Leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare..."

Section 1.501(c)(4)-1(a)(2)(i) of the Income Tax Regulations provides that:

"An organization is operated exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the people of the community. An organization embraced within this section is one which is operated primarily for the purpose of bringing about civic betterment and social improvements."

In Commissioner v. Lake Forest, Inc. 305 F. 2d 814 (1962) the court stated that social welfare is the well-being of persons as a community. The court described a civic organization as being "a movement of citizenry or the community"...

In United States v. Pickwick Electric Membership Corp., 158 F. 2d 272 (6 Cir 1946) the court stated that a civic organization is described as embodying the ideas of the citizens of a community cooperating to promote the common good and general welfare of the community."

[redacted]

The main [illegible] of obedience training requires that the owner of the dog appear at [illegible] sessions so that the dog is trained to respond to his owner's commands. [illegible] received some instruction in how to give commands to his dog, it is the dog that is the primary object of the training. The dog is also the primary object of the subsequent training in sports and show events. You estimate that [redacted]% or more of the organizations time is devoted to dog show and obedience training activities. Contributions to community related dog organizations have consisted of [redacted] percent in [redacted] and [redacted] percent in [illegible] total revenue.

On the basis of the information submitted, you are not organized [illegible] Your [illegible] the promotion of social welfare benefiting a whole community [illegible] activities and funds are [illegible] primarily expended for the [illegible] pure bred dogs and their owners and not for the [illegible] community. We conclude that you are not exempt [illegible] Federal income tax [illegible] section 501(c)(4) [illegible] You are required [illegible] Form 1120 [illegible]

If [illegible] agree with this conclusion [illegible] sign and return Form 6018 in the enclosed self-addressed [illegible] [illegible]

If you [illegible] agree with these conclusions [illegible] [illegible] this letter, file in duplicate [illegible] facts [illegible] [illegible] sets forth your position. If you desire [illegible] please indicate this in your protest. The enclosed [illegible] instructions for filing a protest.

If you do not file a protest with this office within [illegible] days of the date of this letter, this proposed determination will become final.

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

Sincerely,

[redacted]

District Director

Enclosure
Form 6018
Publication 892