



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

J109 CLASS ASSOCIATION
c/o BILL KNELLER
9 CROMWELL DRIVE
PORTSMOUTH, RI 02871-1347

Date:

August 1, 2017

Employer ID number:

45-4803561

Person to contact / ID number:

Mrs. Marie Taylor

ID# 0274603

Contact telephone number:

443-853-5503

Contact fax number:

855-202-6944

Response due date:

August 29, 2017

Dear Applicant:

Why you are receiving this letter

We need more information to consider your determination letter request.

What you must do

Please provide the information requested and follow the submission instructions. You must submit your response by the due date above.

If you don't respond

If you don't respond to the Information Request by the due date, or don't provide all the requested information, we may close your case without making a determination. If so, we won't refund any user fee you paid, and you'll need to submit a new request and any applicable user fee payment if you want us to reconsider your request. Alternatively, if you haven't established that you meet the requirements for exemption for the subsection requested, we may make an adverse determination.

In addition, if you don't provide the requested information by the due date, you may lose your rights to get a declaratory judgment. Under Internal Revenue Code (IRC) Section 7428(b)(2), you must exhaust all administrative remedies available to you within the IRS before a court will issue a declaratory judgment about your exempt status. This requirement means you must take all reasonable steps in a timely manner to secure a determination under IRS procedures, including providing the information we need to act on your request. If you fail to timely provide the requested information, you may lose your rights to obtain a declaratory judgment under Section 7428.

J109 Class Association
45-4803561

Additional information

If you have questions or need additional time to respond, call me at the number at the top of this letter. If you have concerns after speaking with me, you can call my supervisor Daniel Renner at 513-975-6554.

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit taxpayeradvocate.irs.gov or call 1-877-777-4778.

Sincerely,



M. Taylor
Exempt Organizations Specialist

Enclosure:
Information Request

**Information Request
First Request**

Information we need to make our determination

1. Please include the following declaration with your response, signed and dated by an officer, director, trustee, or other governing body member (not an authorized representative). You can sign and date the statement below or reproduce it in the body of your signed response. The declaration must accompany responses per Revenue Procedure 2017-5.

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.

Sign Here

Date

2. Based on your legal date of formation, your exempt status was automatically revoked for failure to file a required annual information return or notice for three consecutive years.

To request retroactive reinstatement under Section 6, Rev. Proc. 2014-11, review the specific requirements of Rev. Proc. 2014-11 at www.irs.gov (search words "Rev Proc 2014-11") and complete A or check B for reinstatement as of your post mark date of application, then sign below.

A. Briefly describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in each of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices. (Attach additional sheets as necessary.)

Note: The following factors generally weigh in favor of finding reasonable cause (with no single factor being either necessary or determinative):

- You relied on erroneous written information from the IRS that you were not required to file a return or notice.

- Events beyond your control made it impossible for you to file for the year.
 - You took significant steps to avoid a failure to file.
 - You have taken significant steps to avoid a failure to file by attempting to remove or prevent a foreseeable impediment to filing.
 - You acted as promptly as possible to remove or correct the cause of the reporting failure.
 - You have implemented safeguards to ensure future filing compliance.
 - You have an established history of complying with your reporting requirements under the Internal Revenue Code.
- B. We accept our postmark date of application as our effective date of exemption.

X
SIGN HERE

How to submit the requested information (do's and don'ts)

- **Don't include** any personal identifying information like bank account or social security numbers that could result in identity theft or other adverse consequences if publicly disclosed. If we approve your application for exemption, we're generally required by law to make the application and the information you submit in response to this letter available for public inspection. If you have questions about the public inspection of your request or other documents, please call me.
- **Do include** the following declaration with your response, signed by one of your principal officers or directors:

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

- **Do attach** a copy of the cover letter to your response. This enables us to quickly and accurately associate your response with your case file.
- **Do fax or mail** your response to:

Fax:
855-202-6944
Attn: M. Taylor
Group 7824

Street Address
Internal Revenue Service
Exempt Organizations
31 Hopkins Plaza, Room 920
Baltimore, MD 21201
Attn: M. Taylor
Group 7824