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Department of the Treasury
Internal Revenue Service
EO Rulings and Agreements
P O BOX 2508
CINCINNATI OH 45201

Date of this notice: **November 12, 2007**
Notice Number: **CP-158**
Taxpayer Identification Number:
86-1096835

Tax Form:
Tax Period:
Advance Ruling Period Ending Date:
December 31, 2007

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ROTARY CLUB OF BENTON HARBOR
% ROBERT SYKORA
PO BOX 1552
BENTON HARBOR MI 49023-1552522

For assistance, call:
1-877-829-5500

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Our records indicate that your advance ruling period will expire in the next 30 days. The IRS exemption letter you received stating that you were exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code explained that you would be treated as a publicly supported organization and not as a private foundation during your advance ruling period. It also stated that at the end of your advance ruling period you would have to establish that you were, in fact, a publicly supported organization.

Within 90 days after the end of your advance ruling period, as shown above, you need to establish that you are a publicly supported organization under either section 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2) of the Code. To do so, complete and return the enclosed Form 8734, Support Schedule for Advance Ruling Period, for the tax years in your advance ruling period.

If we do not receive this information within 90 days after the end of your advance ruling period, we will presume that you are a private foundation. Deductibility of contributions to a private foundation is more limited than deductibility of contributions to a public charity. In addition, private foundations are subject to excise taxes that are not imposed on public charities and must file a Form 990-PF each year. For further information about private foundations, access the IRS Charities and Nonprofits Web site at www.irs.gov/eo, click on "Life Cycle" and then click on "Life Cycle of a Private Foundation."

NOTE
The end of your advance ruling period does not terminate your exemption. The Form 8734 is for the purpose of determining your public support status. Since your exempt status is not under consideration, you will continue to be recognized as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

If you have any questions regarding this matter, please call our toll free number shown above.

After completing Form 8734, Support Schedule for Advance Ruling Period, please return to the address below:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192