

Name: **IRS TAX EXEMPT STATUS**

Contents:

Letter dated 4/1/2011 providing Employer Identification Number (EIN)

Letter dated 9/23/2009 approving IRS Tax Exempt Status

Letter dated 9/13/2009 providing additional requested information to IRS

Letter dated 8/25/2009 requesting additional information supporting request for tax-exempt status

Form 1023 dated 5/21/2009 requesting IRS for Tax Exempt Status with supporting documents



Department of the Treasury  
Internal Revenue Service  
Cincinnati, Ohio 45999

In reply refer to: 0231455545  
Apr 01, 2011 LTR 147C  
30-0511490

LENOIR AMATEUR RADIO CLUB  
% JAMES L BRADSHAW  
PO BOX 3276  
LENOIR NC 28645-3276 764

Taxpayer Identification Number: 30-0511490

Form(s):

Dear Taxpayer:

This letter is in response to your telephone inquiry of April 1st, 2011.

Your Employer Identification Number (EIN) is 30-0511490. Please keep this number in your permanent records. You should enter your name and your EIN, exactly as shown above, on all business federal tax forms that require its use, and on any related correspondence documents.

If you have any questions regarding this letter, please call our Customer Service Department at 1-800-829-0115 between the hours of 7:00 AM and 10:00 PM. If you prefer, you may write to us at the address shown at the top of the first page of this letter. When you write, please include a telephone number where you may be reached and the best time to call.

Sincerely,

Thomas Wiedemann  
17-51294  
Customer Service Representative



INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: SEP 23 2009

LENOIR AMATEUR RADIO CLUB  
C/O JAMES L BRADSHAW  
PO BOX 3276  
LENOIR, NC 28645

Employer Identification Number:  
30-0511490  
DLN:  
209148076  
Contact Person:  
GREGORY K OLWINE ID# 31382  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Public Charity Status:  
509(a)(2)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
March 26, 2008  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

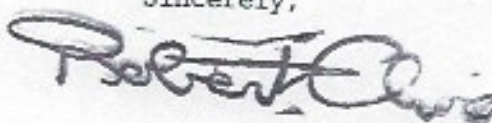
Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

LENOIR AMATEUR RADIO CLUB

Sincerely,

A handwritten signature in dark ink, appearing to read "Robert Choi". The signature is written in a cursive style with a large, sweeping initial "R".

Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Publication 4221-PC



September 13, 2009

Internal Revenue Service  
Exempt Organizations  
Attn: Gregory Olwine (Room 4522, Group 7821)  
Cincinnati, Ohio 45201

Dear IRS, Mr. Olwine

The Lenoir Amateur Radio Club was formed in April 1986 and since that time I don't believe the Club has had a total income of \$10,000 all combined. If you review the information on file you will see that the Lenoir Amateur Radio Club has operated with very little in the way of funds. About a year ago a deceased member left his home to the Lenoir Amateur Radio Club, but we have not as of this time received the property. The Town of Hudson, NC has unlawfully gained title to the property and we have not been successful in getting it from them. Unbelievable, but true.

Our future income will likely be somewhat like the past; in that it will amount to a few hundred dollars per year. The Lenoir Amateur Radio Club does not meet the criteria to be required to pay a user fee of \$750. Please review our file and you will be convinced. The Lenoir Amateur Radio Club will not be sending an additional \$450 because we feel we are not required to and also the organization cannot afford to.

*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.*

Sincerely,

James Bradshaw  
President  
Lenoir Amateur Radio Club

Internal Revenue Service  
P.O. Box 2508 - Room 4522  
Cincinnati, Ohio 45201

Department of the Treasury

Date: August 25, 2009

Lenoir Amateur Radio Club  
C/O Jerry R Gragg  
PO Box 3276  
Lenoir, NC 28645

Employer Identification Number:  
30-0511490

Person to Contact - Group #:  
G Olwine - 7821  
31-07252

Contact Telephone Numbers:  
513-263-3651 Phone  
513-263-3662 Fax

Response Due Date:  
September 15, 2009

Dear Sir or Madam:

We need more information before we can complete our consideration of your application for exemption. Please provide the information requested on the enclosure by the response due date shown above. Your response must be signed by an authorized person or an officer whose name is listed on your application. Also, the information you submit should be accompanied by the following declaration:

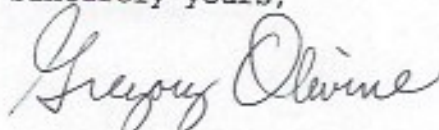
*Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.*

To facilitate processing of your application, please attach a copy of this letter to your response. This will enable us to quickly and accurately associate the additional documents with your case file.

If we do not hear from you within that time, we will assume you no longer want us to consider your application for exemption and will close your case. As a result, the Internal Revenue Service will treat you as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new application.

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

Sincerely yours,



Gregory Olwine  
Exempt Organizations Specialist

Enclosure: Information Request

Letter 1312



Lenoir Amateur Radio Club  
30-0511490

Additional Information Requested:

1. In screening your application, it was discovered that your gross income is expected to exceed \$10,000 annually. The user fee payment for organizations with annual gross income over \$10,000 is \$750. Therefore, please remit an additional \$450.

We recommend payment by certified check, cashiers check or money order. Otherwise, the determination letter may be held for an additional 30 days for the check to clear the bank.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service  
Exempt Organizations  
P. O. Box 2508  
Cincinnati, OH 45201  
ATT: Gregory Olwine  
Room 4522  
Group 7821

Street Address:

Internal Revenue Service  
Exempt Organizations  
550 Main St, Federal Bldg.  
Cincinnati, OH 45202  
ATT: Gregory Olwine  
Room 4522  
Group 7821

