

Internal Revenue Service  
P. O. BOX 2508  
Cincinnati, OH 45201

Department of the Treasury

Date: August 23, 2011

FBI Omaha Citizens' Academy Alumni Association 27-0851641  
P.O. Box 8005  
Omaha, NE 68108

**Employer Identification Number:**

**Person to Contact - Group #:**

Benjamin Davis 7822  
ID# 0203018

**Contact Telephone Numbers:**

513-263-3715 Phone  
859-669-3783 Fax

**Response Due Date:**

September 13, 2011

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.*

Please attach a copy of this letter and the enclosed Application Identification Sheet to all correspondence related to your application. This will enable us to associate the additional correspondence or documents with your application case file quickly and accurately, to facilitate processing of your application.

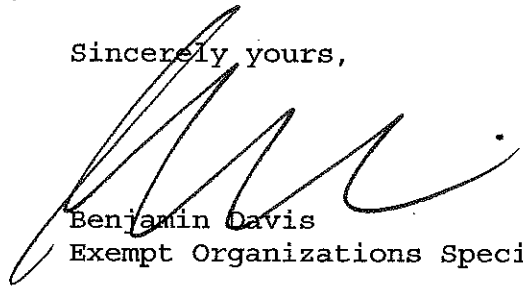
If we do not hear from you within that time, we will assume you no longer want us to consider your application for exemption and will close your case. As a result, the Internal Revenue Service will treat you as a taxable entity. If we receive the information after the response due date, we may ask you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

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In addition, if you do not respond to the information request by the due date, we will conclude that you have not taken all reasonable steps to complete your application for exemption. Under Code section 7428(b)(2), you must show that you have taken all the reasonable steps to obtain your exemption letter under IRS procedures in a timely manner and exhausted your administrative remedies before you can pursue a declaratory judgment. Accordingly, if you fail to timely provide the information we need to enable us to act on your application, you may lose your rights to a declaratory judgment under Code section 7428.

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

Sincerely yours,



Benjamin Davis  
Exempt Organizations Specialist

Enclosure: Information Request  
Application Identification Sheet

Box for IRS use only

Additional Payment

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## Application Identification Sheet



TEDS Case Number: EO-2011189-000152  
Employer Identification Number: 27-0851641  
Opening Document Locator Number: 17053-180-34404-1  
Form: 1023  
Organization Name: FBI OMAHA CITIZENS ACADEMY ALUMNI  
ASSOCIATION

Please include a copy of this Application Identification Sheet with any additional correspondence or documents you may submit related to your application. This Application Identification Sheet will enable us to associate the additional correspondence or documents with your application case file quickly and accurately, to facilitate processing of your application.

Please do NOT send a copy of this Application Identification Sheet with a new application. To do so would delay processing of the new application.

Please send any additional correspondence or documents related to your application, along with a copy of this Application Identification Sheet, to:

Internal Revenue Service  
P.O. Box 12192  
Covington, KY 41012-0192



\*EO-2011189-000152\*

**Articles of Incorporation**

of

**FBI Omaha Citizens' Academy Alumni Association**

The undersigned, acting as the incorporator of a corporation (the "Corporation") under the Nebraska Nonprofit Corporation Act (the "Act"), hereby Adopts the following Articles of Incorporation for the Corporation:

**Article I. Name**

The name of the Corporation shall be FBI Omaha Citizens' Academy Alumni Association.

**Article II. Type of Corporation**

The corporation as a public benefit corporation.

*COPY*

**Article III. Registered Office and Registered Agent**

The name of the initial registered agent is Cecil Brasher. The address of the initial registered office is 7881 Kansas Avenue, Omaha, NE 68134.

**Article IV. Incorporator**

The name and address of the incorporator is Scott Berryman, 820 South 205<sup>th</sup> Street, Elkhorn, NE 68022.

**Article V. Duration**

The Corporation shall have perpetual existence.

**Article VI. Purposes**

The purposes for which the Corporation is organized are exclusively charitable and educational within the meaning of Section 501(c)(3) of the internal Revenue Code of 1986, as amended, or the corresponding provision of any future federal tax code (the "Code").

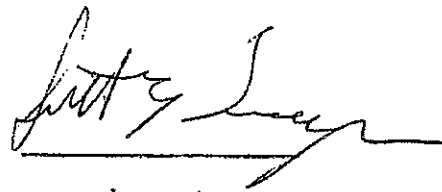
**Article VII. Members**

The Corporation shall have members consisting of a single class. The rights and privileges of all members shall be equal.

**Article VIII. Dissolution**

Upon the dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of the Code, or shall be distributed to the federal government, or a state or local government, for a public purpose.

Dates this 25<sup>th</sup> Day of September, 2009



Incorporator

*This is the problem.*

EIN 27-0851641

FBI Omaha Citizens' Academy  
Alumni Association

**Part IX Financial Data**

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

**A. Statement of Revenues and Expenses**

Type of revenue or expense	Current tax year		3 prior tax years or 2 succeeding tax years			
	(a) From 1/2010 To 12/2010	(b) From 10/2009 To 12/2009	(c) From 1/2011 To 12/2011	(d) From 1/2012 To 12/2012	(e) Provide Total for (a) through (d)	
<b>1</b> Gifts, grants, and contributions received (do not include unusual grants)		250			250	
<b>2</b> Membership fees received	6000	2750	3000	3000	14750	
<b>3</b> Gross investment income						
<b>4</b> Net unrelated business income						
<b>5</b> Taxes levied for your benefit						
<b>6</b> Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)						
<b>7</b> Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)						
<b>8</b> Total of lines 1 through 7	6000	3000	3000	3000	15000	
<b>9</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)	10067		10000	10000	30067	
<b>10</b> Total of lines 8 and 9	10067	3000	13000	13000	45067	
<b>11</b> Net gain or loss on sale of capital assets (attach schedule and see instructions)						
<b>12</b> Unusual grants						
<b>13</b> Total Revenue Add lines 10 through 12	16067	3000	13000	13000	45067	
<b>14</b> Fundraising expenses	4376		4400	4400		
<b>15</b> Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	1540.66		2000	3000		
<b>16</b> Disbursements to or for the benefit of members (attach an itemized list)	2284.58	250	2300	2300		
<b>17</b> Compensation of officers, directors, and trustees						
<b>18</b> Other salaries and wages						
<b>19</b> Interest expense						
<b>20</b> Occupancy (rent, utilities, etc.)						
<b>21</b> Depreciation and depletion						
<b>22</b> Professional fees						
<b>23</b> Any expense not otherwise classified, such as program services (attach itemized list)	1320	31.90	1300	1300		
<b>24</b> Total Expenses Add lines 14 through 23	9521.24	281.90	10000	10000		

*Copied*

*10/2009* *12/2009* *1/2011* *12/2011* *1/2012* *12/2012*

*Additional user fee required \$650.00*

*45,067*  
*44 years*  
*(Actual + Proposed)*

*\$21,266.75 PER YEAR.*

**Part IX Financial Data (Continued)**

**B. Balance Sheet (for your most recently completed tax year)**

Year End:

Assets		(Whole dollars)
1	Cash	9511
2	Accounts receivable, net	
3	Inventories	
4	Bonds and notes receivable (attach an itemized list)	
5	Corporate stocks (attach an itemized list)	
6	Loans receivable (attach an itemized list)	
7	Other investments (attach an itemized list)	
8	Depreciable and depletable assets (attach an itemized list)	
9	Land	
10	Other assets (attach an itemized list)	
11	<b>Total Assets (add lines 1 through 10)</b>	<b>9511</b>
Liabilities		
12	Accounts payable	
13	Contributions, gifts, grants, etc. payable	
14	Mortgages and notes payable (attach an itemized list)	
15	Other liabilities (attach an itemized list)	
16	<b>Total Liabilities (add lines 12 through 15)</b>	<b>0</b>
Fund Balances or Net Assets		
17	<b>Total fund balances or net assets</b>	<b>9511</b>
18	<b>Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)</b>	<b>9511</b>
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Part X Public Charity Status**

Part X is designed to classify you as an organization that is either a **private foundation** or a **public charity**. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. (See instructions.)

- 1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions. Yes  No
- b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2.
- 2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. Yes  No
- 3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. Yes  No
- 4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation?  Yes  No
- 5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.
- The organization is not a private foundation because it is:
- a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A.
  - b 509(a)(1) and 170(b)(1)(A)(ii)—a school. Complete and attach Schedule B.
  - c 509(a)(1) and 170(b)(1)(A)(iii)—a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.
  - d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D.

**Part X Public Charity Status (Continued)**

- e 509(a)(4)—an organization organized and operated exclusively for testing for public safety.
- f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross **investment income** and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status.

6 If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

- a **Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at [www.irs.gov](http://www.irs.gov) or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling.

**Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code**

For Organization

(Signature of Officer, Director, Trustee, or other authorized official)

(Type or print name of signer)

(Date)

(Type or print title or authority of signer)

For IRS Use Only

IRS Director, Exempt Organizations

(Date)

- b **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii).

- (i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. \_\_\_\_\_
- (b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box.
- (ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box.
- (b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box.

- 7 Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual.  Yes  No

Additional Information Requested:

1. Please read the Penalties of Perjury statement on page 1 above. Then, please sign and date below, indicating you agree to the Declaration.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Date

2. **Amendment Required:** In order for you to meet the organizational test for exemption from Federal income tax under IRC 501(c)(3), you must amend your Articles of Incorporation, to include the language shown on the enclosure "Amendment Paragraph(s)". The amendment must be filed with the state. A copy of the amendment must be submitted to us. And the submitted copy must show, upon it, the actual date that the document was filed and approved by the state.

Amendment Paragraph(s)

Upon the dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not disposed of shall be disposed of by the Court of Competent Jurisdiction of the county in which the principal office of the organization is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

3. You submitted a user fee payment in the amount of \$ 400.00, however, based upon the financial information contained in your application for exemption an additional user fee payment of \$ 450.00 is due.

**NOTE:** Organizations that average or anticipate averaging \$10,000 or less in gross receipts over a 4 year period - must submit a user fee payment of \$400.00, while organizations averaging more than \$10,000 in gross receipts over 4 year period or anticipate averaging more than \$ 10,000 in gross receipts over a 4 year period must submit a user fee payment of \$850.00.



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4. You requested status as a private foundation or private operating foundation. However, information in your application indicates that you expect to receive donations and grants from governments, foundations, individuals, etc. As a result we would like the organization to consider requesting public charity status under sections 509(a)(2) of the Code. As a public charity under sections 509(a)(2) your organization should benefit greatly.

To request public charity status under section 509(a)(2) the organization will need to provide:

- A revised page 10 of the 1023 application. Initial and date the page 10 of the 1023 in its upper right corner.
- A revised page 11 of the 1023 application. Initial and date the page 11 of the 1023 in its upper right corner.

**To be clear:** Whichever foundation classification that an organization receives; be it: private foundation, private operation foundation or 509(a)(2) - they are **all** 501(c)(3) organizations.

FBI Omaha Citizens' Academy Alumni Association  
27-0851641

**\*\*\*\*\* Important Response Submission Information \*\*\*\*\***

- Please do not fax and mail your response. Faxing and mailing your response will result in unnecessary delays in processing your application. Each piece of correspondence submitted (whether fax or mail) must be processed, assigned, and reviewed by an EO Determinations specialist.
- Please do not fax your response multiple times. Faxing your response multiple times will delay the processing of your application for the reasons noted above.
- Please do not call to verify receipt of your response without allowing for adequate processing time. It takes a minimum of three workdays to process your faxed or mailed response from the day it is received.

**IF FAXING, PLEASE DIRECT ALL CORRESPONDENCE TO:**

859-669-3783

**IF MAILING, PLEASE DIRECT ALL CORRESPONDENCE TO:**

US Mail:

Internal Revenue Service  
Exempt Organizations  
P. O. Box 12192  
Covington, KY 41012-0192

Street Address:

Internal Revenue Service  
Exempt Organizations  
201 Rivercenter Blvd  
ATTN: Extracting Stop 312  
Covington, KY 41011