

Internal Revenue Service

Department of the Treasury

**P. O. Box 2508
Cincinnati, OH 45201**

Date: February 8, 2000

Road Runners Club of America
Ohio River Road Runners Club
% Terry Murray
416 Early Dr. W
Miamisburg, OH 45342-3304

Person to Contact:

Vicki Adams 31-04011
Customer Service Representative

Telephone Number:

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

31-0907357

Group Exemption Number:

2702

Dear Sir or Madam:

We have received your request for affirmation of your organization's tax exempt status.

Your organization is exempt under section 501(c)(3) of the Code because it is included in a group ruling issued to Road Runners Club of America, located in Alexandria, Virginia.

Individual exemption letters are not available to organizations included in group rulings. The group exemption letter applies to all of the subordinate organizations on whose behalf the Road Runners Club of America has applied for recognition of exemption. If you want a copy of the group exemption letter, please contact your parent organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).