

OGDEN UT 84201-0038

In reply refer to: 0437807700 Feb. 11, 2013 LTR 4170C 0 13-4955550 000000 00 Input Op: 0437807700 00027784 BODC: TE

BETTER BUSINESS BUREAU OF METROPOLITAN NEW YORK INC 30 E 33RD ST FL 12 NEW YORK NY 10016



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Person to Contact: Susie Lewis
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Jan. 31, 2013, regarding the tax-exempt status of Better Business Bureau of Metropolitan New York .

Our records indicate that a determination letter was issued in August 1938, granting this organization exemption from Federal income tax under section 501(c)(6) of the Internal Revenue Code.

Because this organization is not described in section 170(c) of the Code, contributions to it are not tax-deductible.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

If you have any questions, please call us at the telephone number shown above.

Sincerely yours,

Sharon Davies

Accounts Management I