



**Department of the Treasury
Internal Revenue Service**

Date: FEB - 1 2007

Synergetics Collaborative (SNEC)
240 Copley Road
Upper Derby, PA 19082

Employer Identification Number:
20-4015530

Person to Contact - ID#:
Mrs. C. Smith 52-08869

Contact Telephone Numbers:
410-962-1763 Phone
410-962-8193 FAX

Response Due Date:

FEB 22 2007

Dear Applicant:

Before we can recognize your organization as being exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. You did not include the information needed to make that determination on your Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

To help us determine whether your organization is exempt from Federal income tax, please send us the requested information by the above date. We can then complete our review of your application.

If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate state officials that, based on the information we have, we cannot recognize you as an organization of the kind described in Code section 501(c)(3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2), your not taking all reasonable steps in a timely manner to secure the determination may be considered as failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to a declaratory judgment under Code section 7428.

Synergetics Collaborative (SNEC)
20-4015530

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

Thank you for your cooperation.

Sincerely,

A handwritten signature in cursive script, appearing to read "C. Smith".

Exempt Organization Specialist

Enclosure:
List of Missing Items

Synergetics Collaborative (SNEC)
20-4015530

Note: **Your response to this letter must be submitted over the signature of an authorized person or an officer whose name is listed on page 3 of the application.**

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

Internal Revenue Service
TE/GE T:EO:RA:D - Group 7880
Attn: Mrs. C. Smith
31 Hopkins Plaza, Room 1400
Baltimore, MD 21201

My FAX Number is: 410-962-8193

Please attach a copy of this letter to all correspondence. **Answer each question as written and number your responses accordingly. A revised application is not required, (unless requested) to respond to this inquiry.**

Additional Information Requested:

1. Question 5 under Part I on page 1 of your application you indicated that you operate on a fiscal year with your year ending January 31. However, the financial date you provided on page 9 indicates that you operate on a calendar year beginning January 1 and ending December 31. Which is the correct date, January or December?
2. Question 11 under Part I on page 1 of your application indicates that you were formed on August 24, 2002. However, the Articles of Association that you submitted were signed on May 1, 2006. Therefore, that would be the effective date of your exemption, if you qualify because an organization cannot qualify for exemption until it has either filed articles of incorporation or adopted Articles of Association. Please let us know if you agree with an effective date May 1, 2006.
3. Part IV on page 2 of the application states, "Using an attachment, describe your ***past, present, and planned*** activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description."
4. Please be sure to explain how your organization will be funded.
5. Your response to question 5a under Part IV on page 4 of the application indicates that you have not adopted a ***conflict of interest policy***. However, Article 4, Section 10 of your bylaws suggests that officers may receive compensation. If that is the case, it is recommended that you consider adopting a ***conflict of interest policy***

Synergetics Collaborative (SNEC)
20-4015530

- similar to the one enclosed with the Form 1023 application package. If you do, send us a copy of the policy and explain how it was adopted.
6. You did not answer questions 6a, b, 7a, b, 8a, b, c, d, e, f. and 9a under Part IV on page 4 of the application. Please send us a "Revised" copy of page 4 with answers for those questions as they relate to your organization.
 7. You did not answer Part VI on page 5 of the application. Send us a "Revised" copy of page 5 with answers to those questions as they relate to your organization.
 8. Question 4a under Part VIII on page 6 of the application you identified several fundraising programs you will undertake. However, you did not attach the required description of each program you identified. Please provide this information.
 9. You answered "Yes" to question 4b under Part VIII on page 6 indicating that you will have written or oral contracts with an individual or organization to raise funds for you. However, you did not provide the information requested in the remainder of the question. This information is still needed. Please review your copy of Form 1023 and provide the information requested.
 10. You answered "Yes" to question 10 under Part VIII on page 6 of your application but you did not respond to the rest of the question. Please review your copy of the application and provide the information requested.
 11. You answered "Yes" to question 15 under Part VIII on page 8 of your application. However, you did not explain your "Yes" answer. Please explain.
 12. What is the source of income reported on line 9 of your financial data on page 9 of your application? Provide a breakdown of the source and amount of income.
 13. You are a membership organization. Explain why your financial data doesn't include income on line 2 of page 9?
 14. If you are publicly supported by gifts, grants, and contributions, explain why your financial data doesn't include income on page 1 of page 9?
 15. Provide the itemized list of expenses included in the amount shown on line 23 of page 9 of your application.
 16. Identify the period reflected on page 10 of your application.
 17. You did not complete Part X on page 10 of your application which asks you to identify your public charity status. In the absence of a proper breakdown of your income sources, we are unable to determine your public charity status. However, it appears that you would either be described in sections 509(a)(1) and 170(b)(1)(A)(vi) or 509(a)(2). Please review the enclosed copy of page 11 for a definition of these

Synergetics Collaborative (SNEC)
20-4015530

sections. If you agree that you are described in one of these sections but you are not sure of the proper one, please check item 5i and 6a and have an officer complete the signature section and return the completed page with your response. Since your application was submitted within the month in which you were formed, you would be eligible for an advance ruling which is why we are asking you to complete and return page 11.

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 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 Director, Exempt Organizations

By _____ 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**