

**Internal Revenue Service**

**Department of the Treasury**

Washington, DC 20224

Chili Appreciation  
Society International, Inc.  
19909 -163rd Avenue, NE  
Wodenville, WA 98072

Person to Contact:  
Sadie Copeland

Telephone Number:  
(202) 566-3893

Refer Reply to:  
E:EO:R:1-3

Date:

**OCT 08 1991**

Dear Sir/Madam:

This is in regard to your application for recognition of exemption under section 501(c)(3) of the Code. Please answer the following questions over the signature of one of your principal officers or directors.

1. Please state for each year since 1983, the amount of money which you (not your chapters) have given to charity and list the charity to which the money was given. If no money was given to charity, please explain.
2. You state that you have been in existence for 25 years. Please describe your activities during this time.
3. You state that you gave \$70,000 to the Terlingua Medics. Please describe how you raised the money for the donation. Have you donated money to other charities? If so, please list them, the amounts donated, and the year(s) in which the donation was made.
4. Please describe your scholarship program. What is the criteria for selecting scholarship recipients? How much money is awarded per scholarship? Who selects the recipients? How many scholarships have been awarded?
5. Please submit copies of any newsletters, pamphlets, videos, cassettes, brochures, or other materials which you (not your chapters) produce.
6. If you sponsor a national meeting for all the pods,, please describe your activities and submit a copy of your convention booklet.
7. If you have any other educational activities, please describe them in detail.

Chili Appreciation Society International, Inc.

8. Since you did not apply for exemption within 15 months of creation, you would only be eligible for exemption from 8/10/90, the date we received your application unless you can show that you relied on an attorney or CPA to file the application for you. If you agree to be exempt from the date of application, please provide such a statement.

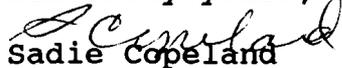
9. Your articles of incorporation do not meet the organizational test for exemption under section 501(c)(3). Please amend your articles to comply with the third, fifth and sixth clauses of the enclosed sample articles of incorporation. Please submit a certified copy of your amended articles of incorporation.

We will defer action on your application request to enable you to submit the requested information. If we do not hear from you within 30 days from the date of this letter, we will assume that you do not want us to consider the matter any further and will close your case. If you want the matter reopened at a later time, you must pay a new user fee. When you reply to this letter, please include the following information on the envelope: IRS, 1111 Constitution Ave., NW, Washington, DC 20224 Attn:E:EO:R:1-3, Copeland, Room 6236.

In the event that we close your case, we will notify the appropriate State officials, required by Code section 6104(c), that based on the information we have, we are unable to recognize you as an organization of the type described in code section 501(c)(3).

If you do not provide the requested information in a timely manner, it will be considered by the Service as a failure to take all reasonable steps to secure the ruling you requested. Under Code section 7428(b)(2), your failure to take all reasonable steps to secure the ruling requested in a timely manner may be considered as a failure to exhaust the administrative remedies available to you within the Service, and thus may preclude the issuance of a declaratory judgment in this matter under the judicial proceedings of code section 7428.

Sincerely yours,

  
Sadie Copeland  
Tax Law Specialist  
Exempt Organizations  
Rulings Branch 1