

Rec'd 7/29/2020



Department of the Treasury  
Internal Revenue Service  
Tax Exempt and Government Entities  
PO Box 2508  
Cincinnati, OH 45201

OSGOOD FOUNDATION  
C/O SANDRA A HOEHNE  
PO BOX 69  
OSGOOD, OH 45351-0069

**Date:**

July 27, 2020

**Employer ID number:**

85-1225814

**Person to contact / ID number:**

Peggy Hussey

ID# 3555653

**Contact telephone number:**

859-594-6191

**Contact fax number:**

844-224-0704

**Response due date:**

August 24, 2020

Dear Applicant:

**Why you are receiving this letter**

We need more information to consider your determination letter request.

**What you must do**

Please provide the information requested and follow the submission instructions. You must submit your response by the due date above.

**If you don't respond**

If you don't respond to the Information Request by the due date, or don't provide all the requested information, we may close your case without making a determination. If so, we won't refund any user fee you paid, and you'll need to submit a new request and any applicable user fee payment if you want us to reconsider your request. Alternatively, if you haven't established that you meet the requirements for exemption for the subsection requested, we may make an adverse determination.

In addition, if you don't provide the requested information by the due date, you may lose your rights to get a declaratory judgment. Under Internal Revenue Code (IRC) Section 7428(b)(2), you must exhaust all administrative remedies available to you within the IRS before a court will issue a declaratory judgment about your exempt status. This requirement means you must take all reasonable steps in a timely manner to secure a determination under IRS procedures, including providing the information we need to act on your request. If you fail to timely provide the requested information, you may lose your rights to obtain a declaratory judgment under Section 7428.

**Additional information**

If you have questions or need additional time to respond, call me at the number at the top of this letter. If you have concerns after speaking with me, you can call my supervisor, Rachel Leifheit at 859-594-6341.

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The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit [taxpayeradvocate.irs.gov](http://taxpayeradvocate.irs.gov) or call 1-877-777-4778.

Sincerely,



Peggy Hussey  
Exempt Organizations Specialist

Enclosure:  
Information Request

## Information Request First Request

### Information we need to make our determination

1. Include the following declaration with your response. The declaration must accompany responses per Revenue Procedure 2019-5. You can sign and date the statement below or copy it into the body of your signed response. It must be signed and dated by an officer, director, trustee, or other governing body member (not an authorized representative).

*Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and, to the best of my knowledge and belief, the request or the modification contains all the relevant facts relating to the request, and such facts are true, correct, and complete.*



\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

2. Provide a more detailed description of your past, present, and future activities. In general, you should include:
  - a. What specific activities you conduct
  - b. Who participates in the activities
  - c. Where you conduct the activities
  - d. When or how often the activities occur
  - e. What fees, if any, are charged and how you determine them
  - f. What percentage of your time and resources you spend on the activities
3. Please provide your actual revenues and expenses for each year you completed, and projections of your likely revenue and expenses for your current and future years for a total of 3 years of financial information.
4. You provide (or will provide) compensation to your officers, directors, or trustees. Provide the following information:
  - a. The compensation arrangements you have (or will have) with the officers, directors or trustees
  - b. How you determine amounts of compensation and the approval process for direct and indirect compensation for the officers, directors, or trustees
  - c. The limits you place on total compensation
  - d. Any other information regarding your compensation arrangements, including copies of any employment or compensation contracts or agreements

**How to submit the requested information (do's and don'ts)**

- **Don't include** any personal identifying information like bank account or social security numbers that could result in identity theft or other adverse consequences if publicly disclosed. If we approve your application for exemption, we're generally required by law to make the application and the information you submit in response to this letter available for public inspection. If you have questions about the public inspection of your request or other documents, please call me.
- **Do attach** a copy of the cover letter to your response. This enables us to quickly and accurately associate your response with your case file.

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- **Do fax or mail** your response to:

**Fax:**

844-224-0704  
ATT: Peggy Hussey  
Room 6403  
Group 7838

**US Mail:**

Internal Revenue Service  
Exempt Organizations  
PO Box 2508  
Cincinnati, OH 45201  
ATT: Peggy Hussey  
Room 6403  
Group 7838

**Street Address (delivery service):**

Internal Revenue Service  
Exempt Organizations  
550 Main Street, Federal Building  
Cincinnati, OH 45202  
ATT: Peggy Hussey  
Room 6403  
Group 7838

- **Don't provide** multiple copies of your response. Providing more than a single response may result in unnecessary delays in processing your response. We must process, assign, and review each piece of correspondence submitted (whether fax or mail).
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- **Do allow** adequate processing time if you want to call to verify we received your response. If you fax your response, allow a minimum of three workdays from the day you fax it. If you mail your response, allow a minimum of seven workdays from the day you mail it.