

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

JUL 02 2015

MASTERSRANKINGS.COM, INC.
PO BOX 624
PLEASANT VALLEY, NY 12569

Employer Identification Number:
47-3520737

DLN:

17053133326015

Contact Person:

JOY M MCCOY

ID# 31495

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170(b)(1)(A)(vi)

Form 990 Required:

Yes

Effective Date of Exemption:

April 10, 2015

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,



Director, Exempt Organizations

Letter 947

Documents for the Hardcopy Case File



Non Disclosable



Disclosable

Disclosable Documents that need to be added to the Physical case but not scanned



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities

MASTERSRANKINGS.COM, INC.
PO Box 624
Pleasant Valley, NY 12569

Date:

6/17/15

Employer ID number:

47-3520737

Contact person/ID number:

Joy McCoy

ID# 0203121

Contact telephone number:

513-263-3095

Contact fax number:

855-202-6946

Contact's Supervisor:

Jovonnie Lewis

Supervisor telephone number:

513-263-3723

Response due date:

7/8/15

Dear Applicant:

Why you are receiving this letter

We need more information to complete consideration of your application for exemption.

What you must do

Provide responses to the questions listed on the enclosed *Information Request* using the submission instructions in the document. Your response should be submitted by the due date shown above. If you need additional time to respond, please call me at the telephone number listed at the top of this letter.

If you don't respond

If we don't hear from you by the due date, we'll send a letter stating your application package is in suspense.

Also, if you don't respond to the information request by the due date, we'll conclude that you have **not** taken all reasonable steps to complete your application for exemption. Under Internal Revenue Code Section 7428(b)(2), you must take all reasonable steps to obtain recognition of exemption under IRS procedures in a timely manner and exhaust all administrative remedies available to you within the IRS before a court can issue a declaratory judgment regarding your exempt status. If you fail to timely provide the information we need to act on your application, you may lose your rights to a declaratory judgment under Section 7428.

Additional information

If you have questions, you can call me at the telephone number listed at the top of this letter. If you have concerns after speaking with me, feel free to call my supervisor, whose name and telephone number are also listed at the top of this letter.

You can also contact the Taxpayer Advocate Service (TAS). TAS is an independent organization within the IRS. TAS helps taxpayers whose problems with the IRS are causing financial difficulties, who have tried but have not been able to resolve their problems with the IRS; and those who believe an IRS system or procedure is not working as it should. If you believe you are eligible for TAS assistance, call 1-877-777-4778, or for individuals who are deaf, hard of hearing, or have a speech disability, call TTY/TDD 1-800-829-4059. For more information, go to www.irs.gov/advocate.

Sincerely,

A handwritten signature in black ink, appearing to read "Joy McCoy", written in a cursive style.

Joy McCoy

Exempt Organizations Specialist

Enclosures:
Information Request

**Information Request
First Request**

Information we need to make our determination

1. Include the following declaration with your response, signed and dated by an officer, director, trustee, or other governing body member (not an authorized representative). You can sign and date the statement below or reproduce it in the body of your signed response. The declaration must accompany responses per Revenue Procedure 2015-4 (updated annually).

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

☒

Officer Signature

Officer Name & Title

Date

SIGN HERE

2. You did not submit a complete filed copy of your Articles of Incorporation with your application. Please review your organizing document and any amendments to it. If your document does not meet the following requirements, you must amend your document to meet them. Reminder: As a corporation, you must file any amendments with the appropriate state agency.

Your organizing document must:

- Limit your purposes to one or more purposes described in Section 501(c)(3) (purpose clause)
- Not expressly empower you to engage, other than as an insubstantial part of your activities, in activities that do not further one or more of those purposes
- Not empower you to directly or indirectly participate in or intervene in any political campaign on behalf of or in opposition to any candidate for public office
- Permanently dedicate your assets for Section 501(c)(3) purposes (dissolution clause)

The following is an example of an acceptable purpose and dissolution clause:

Said organization is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations described under Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Upon the dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not disposed of shall be disposed of by a court of competent jurisdiction in the county in which the principal office of the organization is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

See page 24 of Publication 557, *Tax-Exempt Status for Your Organization*, at www.irs.gov for more details and examples.

Check each box and sign below to verify your organizing document (or any amendments to it) meets the requirements of Section 501(c)(3). Note: You must check all four boxes to meet these requirements.

☐ Our organizing document limits our purposes to one or more purposes described in Section 501(c)(3).

☐ Our organizing document does not expressly empower us to engage, other than as an insubstantial part of our activities, in activities that do not further one or more of those purposes.

☐ Our organizing document does not empower us to directly or indirectly participate in or intervene in any political campaign on behalf of or in opposition to any candidate for public office.

☐ Our organizing document permanently dedicates our assets for Section 501(c)(3) purposes.

Note: You don't need to submit a copy of your organizing document or any amendments to it.



Officer Signature

Officer Name & Title

Date

SIGN HERE

3. It appears you may have selected an incorrect public charity status. You requested recognition of exemption under Section 501(c)(3) with public charity classification under Section 509(a)(2), which applies to organizations that receive more than one-third of their support from contributions, membership fees, and gross receipts from activities related to their exempt functions.

Based on the financial information you submitted, you receive a substantial part of your financial support in the form of contributions from publicly supported organizations, governmental units, or the general public, which indicates that you should be classified as a public charity under Sections 509(a)(1) and 170(b)(1)(A)(vi). You can find additional information about public charity classification on our website, www.irs.gov/Charities-&-Non-Profits.

Note: All Section 501(c)(3) organizations are assigned a foundation status, either as a private foundation or a public charity. There are several types public charity statuses, often based on your sources of revenue. See Publication 557 at www.irs.gov for details on the different foundation statuses.

Please check the appropriate box and sign below.

☐ I would like the IRS to classify me under Sections 509(a)(1) and 170(b)(1)(A)(vi).

☐ I would like to pursue my requested classification under Section 509(a)(2). I meet the requirements of that section as explained above.



Officer Signature

Officer Name & Title

Date

SIGN HERE

4. It is not evident from the information you submitted whether or not you meet the operational requirements to be exempt under IRC Section 501(c)(3). Therefore, please sign below to attest that you are operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation (except as otherwise provided in subsection (h)), and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

Sign below attesting you meet the operational requirements for exemption under IRC Section 501(c)(3).



Officer Signature

Officer Name & Title

Date

SIGN HERE

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 request, we're generally required by law to make your request 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 include** the following declaration with your response, signed by one of your principal officers or directors:

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

Note: This is included as #1 of the additional information requested above.

- **Do attach** a copy of the cover letter (pages 1-2) to your response. This enables us to quickly and accurately associate your response with your case file.
- **Do fax or mail** your response to:

Fax:

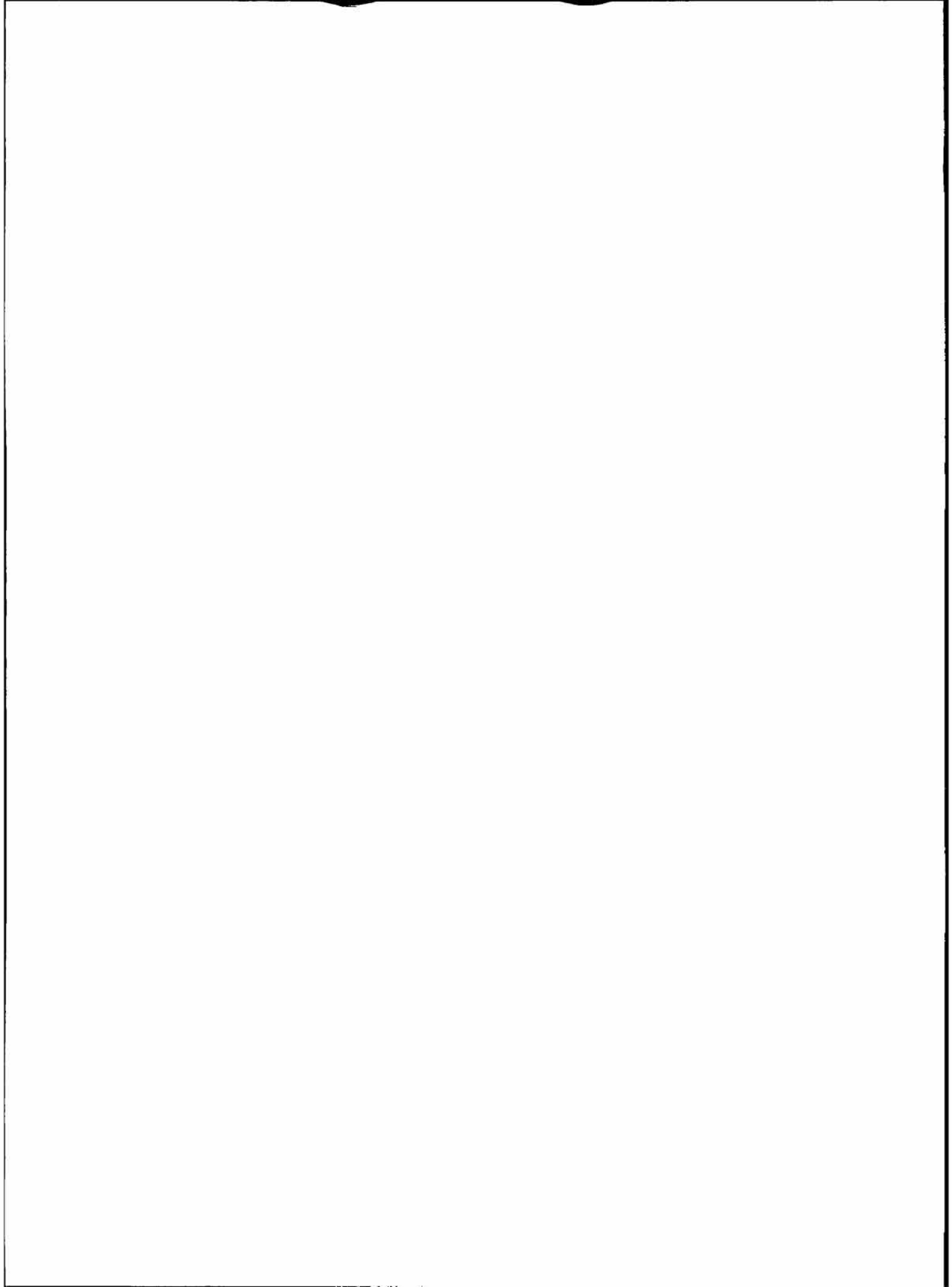
855-202-6946
ATTN: JOY MCCOY
Room 4525
Group 7828

US Mail:

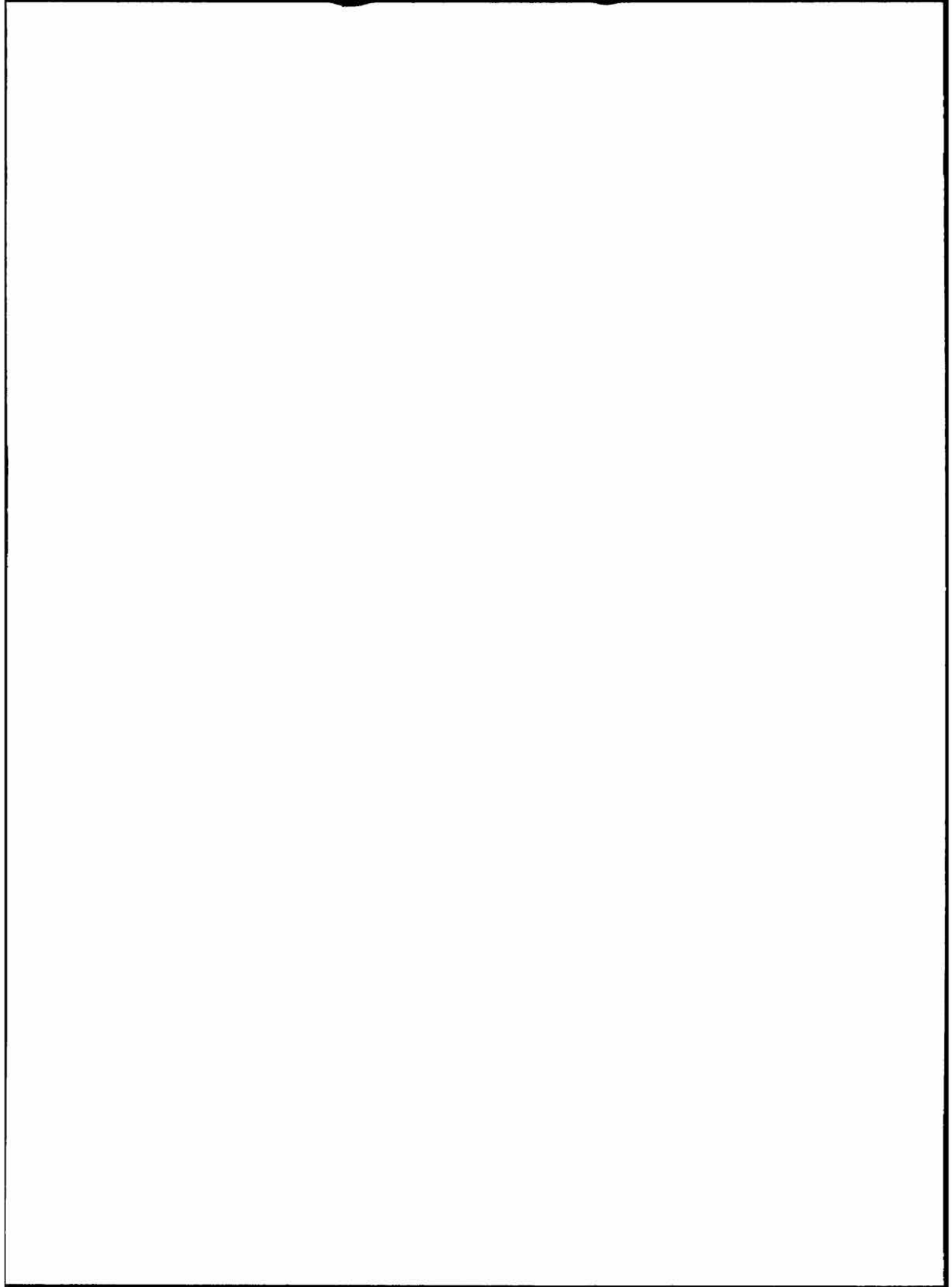
Internal Revenue Service
Exempt Organizations
P.O. Box 2508
Cincinnati, OH 45201
ATTN: JOY MCCOY
Room 4525
Group 7828

Street Address (delivery service):

Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg.
Cincinnati, OH 45202
ATTN: JOY MCCOY
Room 4525
Group 7828



- **Don't send** your response via fax if it's 20 or more pages including fax cover sheet, copy of our letter, and your response. Don't send multiple faxes in order to fax the whole document. Mail the response.
- **Don't provide** multiple copies of your response. Don't fax and mail your response. Don't fax your response multiple times. 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).
- **Do respond** by the due date. Responses must be received by the due date. If you respond close to your due date and are unsure if it will be received on time you may call and leave me a message stating how you sent it (whether fax or mail) and the date you sent it. If you need an extension of time to respond, don't send multiple requests. Don't call multiple times *or* call and request in writing; leaving a voicemail is sufficient. We will call you back to confirm the extension if granted.
- **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. If you call to verify receipt of your response, we will only return calls where we didn't receive the response.
- **Do include** the following information if you leave me a voicemail:
 - Your name and if you're an officer, director, power of attorney with Form 2848, etc.
 - Organization's name
 - Organization's EIN
 - Daytime phone number you can be reached at
 - Brief message what you need





MastersRankings.com, Inc.
PO Box 624
Pleasant Valley, NY 12569

Get off the couch, get in the grass!

Phone 845.635.9487
Fax 845.635.9451
john.seto@mastersrankings.com

To: Joy McCoy (Room 4525, Group 7828)
Fax: 855-202-6946
Phone: 513-263-3095
Re: 47-3520737

From: John Seto
Pages: 6
Date: June 24, 2015
cc:

Comments:

ATTN: Joy McCoy, ID# 0203121
Room: 4525
Group: 7828

Thank you Joy. I really appreciate your clear answers to my dumb questions!



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities

MASTERSRANKINGS.COM, INC.
PO Box 624
Pleasant Valley, NY 12569

Date:

6/17/15

Employer ID number:

47-3520737

Contact person/ID number:

Joy McCoy

ID# 0203121

Contact telephone number:

513-263-3095

Contact fax number:

855-202-6946

Contact's Supervisor:

Jovonnie Lewis

Supervisor telephone number:

513-263-3723

Response due date:

7/8/15

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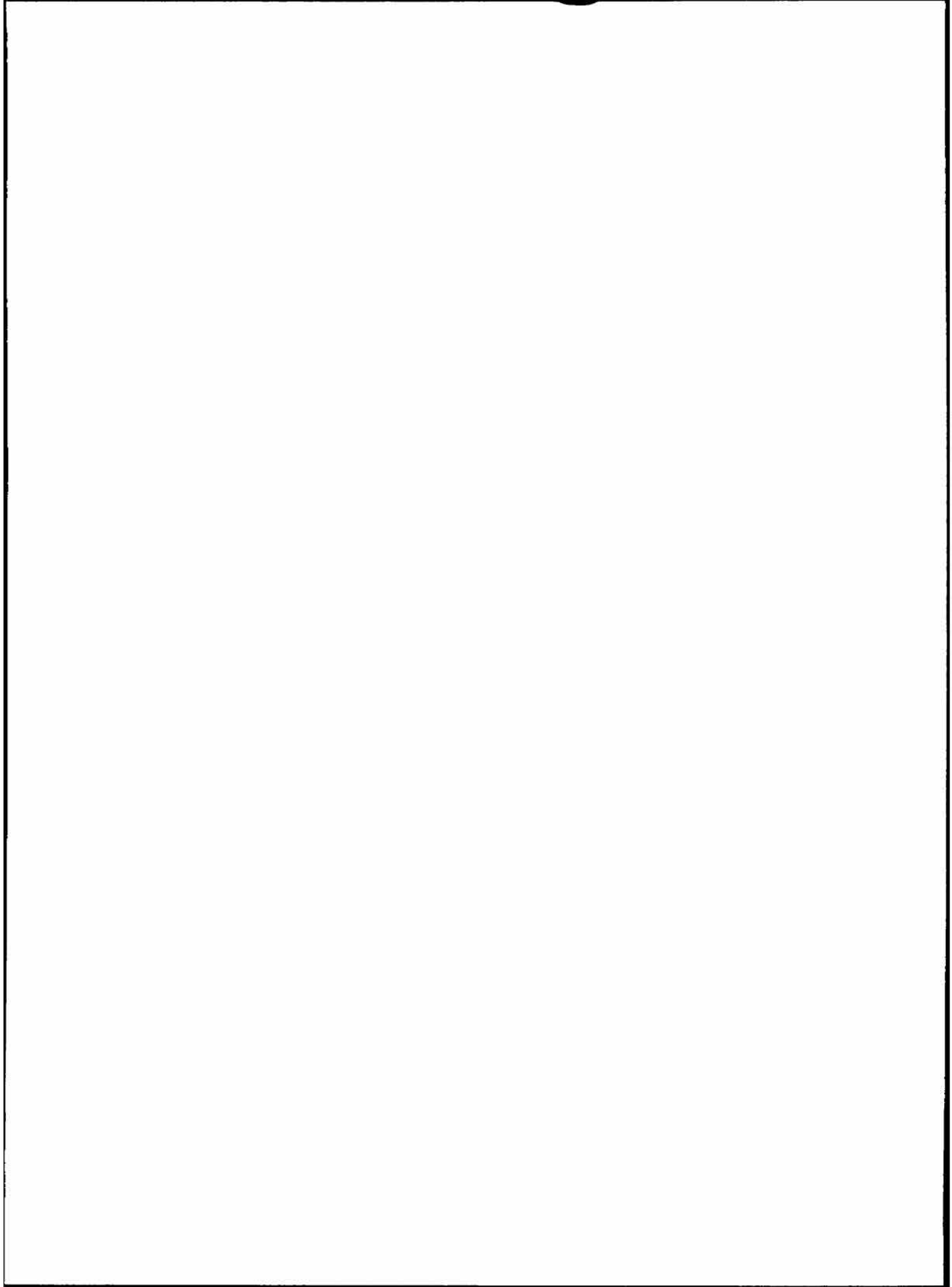
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Additional information

If you have questions, you can call me at the telephone number listed at the top of this letter. If you have any questions or need assistance with our system, feel free to call my supervisor, whose name and telephone number are also listed at the top of this letter.

Letter 1312 (Rev. 1-2014)

Catalog Number 35163W



You can also contact the Taxpayer Advocate Service (TAS). TAS is an independent organization within the IRS. TAS helps taxpayers whose problems with the IRS are causing financial difficulties, who have tried but have not been able to resolve their problems with the IRS; and those who believe an IRS system or procedure is not working as it should. If you believe you are eligible for TAS assistance, call 1 877 777 4772, or for individuals who are deaf, hard of hearing, or have a speech disability, call TTY/TDD 1-800-829-4059. For more information, go to www.irs.gov/advocate.

Sincerely,



Joy McCoy
Exempt Organizations Specialist

Enclosures:
Information Request

Letter 1312 (Rev. 1-2014)
Catalog Number 35163W


06/24/2015 3:11PM (GMT-04:00)

**Information Request
First Request**

Information we need to make our determination

1. Include the following declaration with your response, signed and dated by an officer, director, trustee, or other governing body member (not an authorized representative). You can sign and date the statement below or reproduce it in the body of your signed response. The declaration must accompany responses per Revenue Procedure 2015-4 (updated annually).

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

☒  John Seto, President 6/24/15
Officer Signature Officer Name & Title Date
SIGN HERE

2. You did not submit a complete filed copy of your Articles of Incorporation with your application. Please review your organizing document and any amendments to it. If your document does not meet the following requirements, you must amend your document to meet them. Reminder: As a corporation, you must file any amendments with the appropriate state agency.

Your organizing document must:

- Limit your purposes to one or more purposes described in Section 501(c)(3) (purpose clause)
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Upon the dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not disposed of shall be disposed of by a court of competent jurisdiction in the county in which the principal office of the organization is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

Letter 1312 (Rev. 1-2014)
Catalog Number 35163W

See page 24 of Publication 557, *Tax-Exempt Status for Your Organization*, at www.irs.gov for more details and examples.

Check each box and sign below to verify your organizing document (or any amendments to it) meets the requirements of Section 501(c)(3). Note: You must check all four boxes to meet these requirements.


☒ Our organizing document limits our purposes to one or more purposes described in Section 501(c)(3).

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NOTE: You don't need to submit a copy of your organizing document or any amendments to it.

☒  John Seto, President 6/24/15
Officer Signature Officer Name & Title Date

SIGN HERE

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Note: All Section 501(c)(3) organizations are assigned a foundation status, either as a private foundation or a public charity. There are several types public charity statuses, often based on your sources of revenue. See Publication 557 at www.irs.gov for details on the different foundation statuses.

Please check the appropriate box and sign below.

☒ I would like the IRS to classify me under Sections 509(a)(1) and 170(b)(1)(A)(vi).

☐ I would like to pursue my requested classification under Section 509(a)(2). I meet the requirements of that section as explained above.

☒  John Seto, President 6/24/15
Officer Signature Officer Name & Title Date

SIGN HERE

Letter 1312 (Rev. 1-2014)
Catalog Number 35163W

06/24/2015 3:11PM (GMT-04:00)

4. It is not evident from the information you submitted whether or not you meet the operational requirements to be exempt under IRC Section 501(c)(3). Therefore, please sign below to attest that you are operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation (except as otherwise provided in subsection (h)), and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

Sign below attesting you meet the operational requirements for exemption under IRC Section 501(c)(3).

☒ 
Officer Signature

John Seto, President 6/24/15
Officer Name & Title Date

SIGN HERE

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 request, we're generally required by law to make your request 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 include** the following declaration with your response, signed by one of your principal officers or directors:

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

Note: This is included as #1 of the additional information requested above.
- **Do attach** a copy of the cover letter (pages 1-2) to your response. This enables us to quickly and accurately associate your response with your case file.
- **Do fax or mail** your response to:

Fax:

855-202-6946
ATTN: JOY MCCOY
Room 4525
Group 7828

US Mail:

Internal Revenue Service
Exempt Organizations
P.O. Box 2508
Cincinnati, OH 45201
ATTN: JOY MCCOY
Room 4525
Group 7828

Street Address (delivery service):

Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg.
Cincinnati, OH 45202
ATTN: JOY MCCOY
Room 4525
Group 7828

Letter 1312 (Rev. 1-2014)
Catalog Number 35163W

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