

INTERNAL REVENUE SERVICE
P. O. BOX 2500
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: AIB 09 2001

COUNCIL ON AMERICAN-ISLAMIC
RELATIONS-ST LOUIS INC
C/O AMANY RAGAB HACKING
7239 DARTMOUTH AVE
ST LOUIS, MO 63130

Employer Identification Number:
43-1918302
DLN:
17083093018021
Contact Person:
SANDRA TOWNLEY ID# 78818
Contact Telephone Number:
(214) 787-0172

Our Letter Dated:
June 25, 2001

Form:
1120

Tax Years:
All Years

90-Day User Fee Response Date: NOV 13 2001

Dear Applicant:

On the above date we wrote you about your Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. In that letter we asked you to send us additional information to show that you have met all legal requirements. To date we have not received the information necessary to make a determination of your tax-exempt status.

We therefore cannot process your application for recognition under Code section 501(c)(3) and have closed your case. Contributions to your organization are not deductible under Code section 170. In accordance with Code section 6104(c), we will notify the appropriate state officials of this action. If you want further consideration, please send us a new Form 1023.

User fees are not refundable for requests that are closed because information necessary to make a determination is not received. However, if you send us a new Form 1023 within 90 days from the date of this letter, no additional amount is due. If you send a new Form 1023 more than 90 days after the date of this letter, another user fee payment is required.

If you do send us a new Form 1023, PLEASE ATTACH A COPY OF THIS LETTER and be sure your application includes the information we requested in our earlier letter referred to above.

Section 7428 of the Code provides for bringing suit for a declaratory judgment in the United States Tax Court, the United States Claims Court, or the district court of the United States for the District of Columbia with respect to this determination. However, section 7428(b)(2) of the Code provides, in part, that, "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Claims Court, or the district court of the United States for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service."

Letter 1314 (OO/CG)

0076 0028

COUNCIL ON AMERICAN-ISLAMIC

Since you have not provided the information needed, this 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.

You are required to file Federal income tax returns on the form and for the years shown in the heading of this letter. File those returns with your key District Director for exempt organization matters within 90 days from the date of this letter, unless a request for an extension of time is granted. We will not delay processing of income tax returns and assessment of any taxes due because of your bringing suit for declaratory judgment under Code section 7428. File returns for later tax years with the appropriate service center indicated in the instructions for those returns.

If you have any questions about this matter, please write to the person whose name is shown at the top of this letter, or you may call that person at the telephone number shown. If you write to us, please provide your telephone number and the most convenient time for us to call in case we need more information.

Thank you for your cooperation.

Sincerely yours,

Steven T. Miller

Steven T. Miller
Director, Exempt Organizations

Enclosures:
Form 1023/Attachments

Letter 1314 (DO/CG)

0075 0029

INTERNAL REVENUE SERVICE
P. O. BOX 2808
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: *June 25, 2001*

COUNCIL ON AMERICAN-ISLAMIC
RELATIONS-ST LOUIS INC
C/O AMANY RAGAB HACKING
7230 DARTMOUTH AVE
ST LOUIS, MO 63130

Employer Identification Number:
43-1918302
DLN:
17083093018021
Contact Person:
SANDRA TOWNLEY ID# 78816
Contact Telephone Number:
(214) 767-0172

Response Due Date:
July 18, 2001

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.

Letter 1312 (DC/PL)

0076 0030

COUNCIL ON AMERICAN-ISLAMIC

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 yours,

Sandra Townley

Exempt Organization Specialist

Enclosure:

List of Missing Items

Letter 1312 (DC/PL)

0076 0031

1. To be considered for tax-exempt status under section 501(c)(3), an organization must be both organized and operated exclusively for one or more of the purposes specified in that section. Also, its activities must be restricted to those permitted a section 501(c)(3) organization and its assets in operation and upon dissolution must be permanently dedicated to a section 501(c)(3) purpose.

Your organizational document does not meet the organizational test of section 501(c)(3) and, therefore, must be amended.

Please refer to Draft A, Sample Articles of Incorporation, enclosed. Please AMEND your Articles of Incorporation to add the language from the THIRD and FIFTH articles of the sample to your current Article 8.

In addition, to ensure your assets are dedicated to an exempt purpose, you should add the following paragraph to your dissolution provision, Article 7.

"However, if the named recipient is not then in existence or no longer a qualified distributee, or unwilling or unable to accept the distribution, then the assets of this organization shall be distributed to a fund, foundation or organization which is organized and operated exclusively for the purposes specified in section 501(c)(3) of the Internal Revenue Code."

When you have filed your amendments with the appropriate state officials, please furnish us a copy of the amendments with a copy of the Certificate of Amendment or other proof of filing issued to you by the State office. If more than 21 days are necessary to obtain State approval of your amended governing instruments, please contact the person whose name and telephone number are shown in the heading of this letter.

2. Please submit representative copies of your press releases, mailings, etc. produced by the organization.
3. Please sign, date, and return the enclosed Form 872-C. The date of the organization's first tax year end has been corrected.

Please mail the information requested in this letter to the following address:

Internal Revenue Service
T.E.O.E:GC 7950
1100 Commerce Street
Dallas, TX 75242

If you would like to fax your response to me, my fax number is (214)767-3533. Please do not fax more than 10 pages.

8076 0032

Form **872-C**

Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

OMB No. 1545-0046

(Rev. April 1990)

Department of the Treasury
Internal Revenue Service

(See instructions on reverse side.)

To be used with
Form 1023. Submit
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

Council on American-Islamic Relations - St. Louis, Inc.
(Exact legal name of organization as shown in organizing document)

1237 Dartmouth Avenue St. Louis, MO 63130
(Number, street, city or town, state, and ZIP code)

and the
District Director of
Internal Revenue, or
Assistant
Commissioner
(Employee Plans and
Exempt Organizations)

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 90 days.

Ending date of first tax year December 31, 2000
(Month, day, and year)

Name of organization (as shown in organizing document)	Date
<u>Council on American-Islamic Relations - St. Louis, Inc.</u>	
Officer or trustee having authority to sign	
Signature ▶	Title ▶
For IRS use only	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date

By ▶
For Paperwork Reduction Act Notice, see page 1 of the Form 1023 instructions.

Cat. No. 169030

0076-0033

DISTRICT DIRECTOR

Date: JULY 16, 2001

COUNCIL ON AMERICAN-ISLAMIC
RELATIONS-ST LOUIS INC
C/O AMANY RAGAB HACKING
7239 DARTMOUTH AVE
ST. LOUIS, MO 63130

DEPARTMENT OF THE TREASURY
1100 Commerce St., MC 4913DAL
Dallas, TX 75242

In Reply refer to:
EO 4913 DAL
Person to Contact:
SANDRA TOWNLEY
Identification Number:
75816
Contact Telephone Number:
214-767-0172
Date of Previous Letter:
JUNE 25, 2001
Response Due Date:
JULY 30, 2001

Dear Applicant:

On the above date, we requested additional information necessary to determine whether you qualify for exemption from Federal income tax under section 501(a) of the Internal Revenue Code. To date, we have not received the requested information.

Before we recognize an organization as being exempt from Federal income tax, we must have sufficient information to show that all legal requirements have been met.

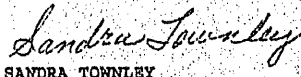
All information submitted in support of your application for exemption should be furnished under signature of a principal officer or other appointed person acting with proper authorization or be attached to a properly signed cover letter.

We will hold your case open until the response date indicated above. If we have not received all information requested by that date, we would assume you do not wish to pursue the matter further and will administratively close your case. In that event, we will consider you have not taken all reasonable steps to secure the determination and you will be treated as a taxable organization.

A copy of our previous letter is enclosed for your convenience. If you have any questions, please contact us at the telephone number shown above.

If you have any further questions, please contact the person whose name and number appear above.

Sincerely yours,



SANDRA TOWNLEY

Exempt Organization Specialist

Enclosure

0076 0034

Internal Revenue Service

Department of the Treasury

Date: April 3, 2002

P. O. Box 2508
Cincinnati, OH 45201

Council on American-Islamic Relations
St Louis, Inc.
% Amany ragab Hacking
7239 Dartmouth Ave
Saint Louis, MO 63130

Person to Contact:
Steve Brown 31-07422
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 8:00 p.m. EST
877-829-5600
Fax Number:
513-283-3758
Federal Identification Number:
43-1916382

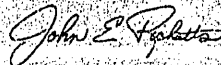
Dear Sir or Madam:

Thank you for submitting the information shown below. The changes indicated do not adversely effect the exempt status of your organization. The exemption letter previously issued continues in effect.

Please advise us of any future change in the character, purpose, method of operation, name, or address of your organization. Such notification is a requirement for retaining exempt status.

Thank you for your cooperation.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

Item: Amended Articles of Incorporation

12/03/01

07:23

TONKIN & MOND, L.C. - 12147673533P0000

NO. 644 001

TONKIN & MOND, L.C.
ATTORNEYS AT LAW
GATEWAY ONE
701 MARKET STREET, SUITE 260
ST. LOUIS, MISSOURI 63101

SIMON TONKIN
JAMES K. MOND,
JAMES O. HACKING, III
HEATHER J. HAYS

TELEPHONE: (314) 231-2794
FACSIMILE: (314) 231-1481
E-MAIL: ATTORNEY@TONKINMOND.COM

December 3, 2001

VIA FACSIMILE ONLY

Ms. Sandra Townley
Internal Revenue Service
P.O. Box 2508
Cincinnati, Ohio 45201
Fax: (214) 767-3533

RECEIVED

DEC 03 2001

EP/EO Division
Midstates KDO

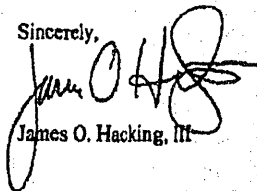
RE: Council on American-Islamic Relations, Inc.
EIN: 43-1916382
DLN: 17053093018021

Dear Ms. Townley:

We have been attempting to comply with your letter of August 9, 2001, but have been experiencing difficulties dealing with the Missouri Secretary of State with regards to amending our Articles of Incorporation to comport with your directives contained in that letter. It is our hope that we will have our final approval for the Articles from the Secretary of State next week.

To that end, we ask that you keep our file open. We will provide a new Form 1023, along with a stamped copy of the amendments to you immediately upon receipt. We apologize for any difficulties caused by this delay.

Sincerely,


James O. Hacking, III

0076 0024

12/03/01

07:23

TONKIN & MONDL + 12147673533P0000

NO. 644

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

DEPARTMENT OF THE TREASURY

Date: AUG 09 2001

COUNCIL ON AMERICAN-ISLAMIC
RELATIONS-ST LOUIS INC
C/O AMANY RAGAB HACKING
7299 DARTMOUTH AVE
ST LOUIS, MO 63130

Employer Identification Number:

43-1916382

DLN:

17053093018021

Contact Person:

SANDRA TOWNLEY

ID# 75816

Contact Telephone Number:

(214) 767-0172

Our Letter Dated:

June 25, 2001

Form:

1120

Tax Years:

All Years

90-Day User Fee Response Date: NOV 13 2001

Dear Applicant:

On the above date we wrote you about your Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. In that letter we asked you to send us additional information to show that you have met all legal requirements. To date we have not received the information necessary to make a determination of your tax-exempt status.

We therefore cannot process your application for recognition under Code section 501(c)(3) and have closed your case. Contributions to your organization are not deductible under Code section 170. In accordance with Code section 6104(c), we will notify the appropriate state officials of this action. If you want further consideration, please send us a new Form 1023.

User fees are not refundable for requests that are closed because information necessary to make a determination is not received. However, if you send us a new Form 1023 within 90 days from the date of this letter, no additional amount is due. If you send a new Form 1023 more than 90 days after the date of this letter, another user fee payment is required.

If you do send us a new Form 1023, PLEASE ATTACH A COPY OF THIS LETTER and be sure your application includes the information we requested in our earlier letter referred to above.

Section 7428 of the Code provides for bringing suit for a declaratory judgment in the United States Tax Court, the United States Claims Court, or the district court of the United States for the District of Columbia with respect to this determination. However, section 7428(b)(2) of the Code provides, in part, that, "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Claims Court, or the district court of the United States for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service."

Letter 1314 (DO/CG)

Fax Transmission Sheet
Council on American-Islamic Relations
St. Louis Chapter
P.O. Box 11826
Clayton, Missouri 63105
314/331-0344

To: Mr. Wayne White - IRS **Date:** December 17, 2001
Fax#: (214) 767-3533 **Pages:** 9, including this cover sheet.
From: James O. Hacking, III
Media Relations Director

This facsimile contains privileged and confidential information intended only for the use of the individual or entity named above. If the reader of the facsimile is not the intended recipient or the employee or agent responsible for delivering it to the intended recipient, you are hereby notified that any dissemination or copying of this facsimile is strictly prohibited. If you have received this facsimile in error, please immediately notify us by telephone and return the original facsimile to us at the above address via the United States Postal Service. Thank you.

No. N00065454

STATE OF MISSOURI



Matt Blunt
Secretary of State

CORPORATION DIVISION
CERTIFICATE OF AMENDMENT
OF A
MISSOURI NONPROFIT CORPORATION

WHEREAS,

COUNCIL ON AMERICAN-ISLAMIC RELATIONS - ST. LOUIS, INC.

a corporation organized under The Missouri Nonprofit Corporation Law has delivered to me duplicate originals of Articles of Amendment of its Articles of Incorporation and has in all respects complied with requirements of law governing the amendment of Articles of Incorporation under The Missouri Nonprofit Corporation Law, and that the Articles of Incorporation of said corporation are amended in accordance therewith.

IN TESTIMONY WHEREOF, I have set my hand and imprinted the GREAT SEAL of the State of Missouri, on this, the 10th day of DECEMBER, 2001.



Matt Blunt
Secretary of State

\$10.00

0059 0004

STATE OF MISSOURI
MATT BLUNT, SECRETARY OF STATE
CORPORATE DIVISION
P.O. BOX 776
JEFFERSON CITY, MISSOURI 65102

FILED

DEC 1 0 2001

AMENDMENT OF ARTICLES OF INCORPORATION
NONPROFIT CORPORATION

Council on American-Islamic Relations - St. Louis, Inc.
(As Amended October 10, 2001)

Matt Blunt
SECRETARY OF STATE

1. The present name of the corporation is Council on American-Islamic Relations - St. Louis, Inc.
2. By unanimous decision of the directors, the following amendments to the Corporation's Articles of Incorporation was adopted on October 10, 2001.
3. Article Number Seven is amended to read as follows:

Upon dissolution of this corporation, the assets of the corporation will be distributed in the following manner: seventy-five (75) percent to the Council on American-Islamic Relations, Inc. (Washington, D.C.) and twenty-five (25) percent to the Islamic Foundation of Greater St. Louis (Manchester, Missouri). However, if the named recipient is not then in existence or no longer a qualified distributee, or unwilling or unable to accept the distribution, then the assets of this organization shall be distributed to a fund, foundation or organization which is organized and operated exclusively for the purposes specified in section 501(c)(3) of the Internal Revenue Code.

4. Article Number Eight is amended to read as follows:

The purpose of this corporation is to promote a positive image of Islam and Muslims in America and all other legal powers permitted a Nonprofit Corporation. Said corporation 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 under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

5. Article Number Nine is added to read as follows:

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in this Article. No substantial part of the activities of the corporation shall be carrying on of propaganda, or

otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activity not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code. Notwithstanding any other provision of these articles, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this corporation.

Signed by Incorporators:

In affirmation of facts stated-above,

Arsalan T. Iftikhar 12/7/01
 Arsalan Iftikhar Date
 Incorporator, CAIR-STL

Amany Ragab Hacking 12/7/01
 Amany Ragab Hacking Date
 Incorporator, CAIR-STL

FILED

DEC 10 2001

M. B.
 SECRETARY OF STATE

0059 0000

12/18/01

08:28

TOKIN & HONDL - 12147673533P0000

NO. 720 006

Form **872-C**

Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

OMB No. 1545-0048

(Rev. April 1990)

Department of the Treasury
Internal Revenue Service

(See instructions on reverse side.)

To be used with
Form 1023. Submit
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 609(a)(2) during an advance ruling period,

Council on American-Islamic Relations - St. Louis, Inc.

(Exact legal name of organization as shown in organizing document)

7239 Dartmouth Avenue, St. Louis, MO 63130

(Number, street, city or town, state, ZIP code)

and the

District Director of
Internal Revenue, or
Assistant
Commissioner
(Employee Plans and
Exempt Organizations)

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 3 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year December 31, 2000

(Month, day, and year)

Name of organization (as shown in organizing documents)	Date
<u>Council on American-Islamic Relations - St. Louis, Inc.</u>	<u>12/17/01</u>
Officer or trustee having authority to sign	
Signature <u>[Signature]</u>	Title <u>Treasurer</u>
For IRS use only	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date

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For Paperwork Reduction Act Notice, see page 1 of the Form 1023 instructions.

OMB No. 1545-0048