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

DEPARTMENT OF THE TREASURY

Date: NOV 17 1998

COUNCIL ON AMERICAN-ISLAMIC
RELATIONS OHIO
570 RIVERVIEW DRIVE
COLUMBUS, OH 43202

Employer Identification Number:
31-1602287
DLN:
17053278016048
Contact Person:
D. A. DOWNING
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Foundation Status Classification:
509(a)(1)
Advance Ruling Period Begins:
April 07,1998
Advance Ruling Period Ends:
December 31, 2002
Addendum Applies:
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

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COUNCIL ON AMERICAN-ISLAMIC

will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of $100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally $25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally $25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period that you exceed the $25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of $20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed $10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding $1,000,000 in any year, the penalty is $100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding $1,000,000 shall not exceed $50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, any supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of $20 per day for each day there is a failure to comply (up to a maximum of $10,000 in the case of an annual return).

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

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.

Sincerely yours,

C. Ashley Bullard

District Director

Enclosure(s):
Form 872-C

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

DEPARTMENT OF THE TREASURY

Date: DEC 0 1 2002

COUNCIL ON AMERICAN ISLAMIC
RELATIONS OHIO
CAIR OHIO
C/O AHMAD AL-AKHRAS
PO BOX 338
JOHNSTOWN, OH 43031

Employer Identification Number:
31-1602287
DLN:
302261045
Contact Person:
D. A. DOWNING ID# 31805
Contact Telephone Number.
(877) 829-5500

Our Letter Dated:
November 1998
Advance Ruling Period Begins:
April 1998
Advance Ruling Period Ends:
December 31, 2002
Addendum Applies:
No

Dear Applicant:

Our letter of the above date stated that we had determined your organization is exempt under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) and that you would be treated as a publicly supported organization and not as a private foundation during your advance ruling period. This was based on our determination that you could reasonably be expected to be an organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2).

We also stated that at the end of your advance ruling period you would have to establish that you were in fact an organization described in one of the above sections.

Our records indicate that your advance ruling period begins and ends on the dates shown above. Your exempt status as an organization described in section 501(c)(3) is still in effect. However, to establish that you are a publicly supported organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2), please complete the attached Form 8734, Support Schedule for Advance Ruling Period, for each of the tax years in your advance ruling period.

The information requested in this letter is required to support your claim to be other than a private foundation. It is needed in addition to any required Form 990 or other annual return. Please send it to us within 90 days from the end of your advance ruling period.

If we do not receive this information, we will presume you are a private foundation and you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code. In addition, if you do not provide the information by the time requested, it

will be considered by the Internal Revenue Service that you have not taken all reasonable steps to secure the determination you requested. Under section 7428(b)(2) of the Code, not taking all reasonable steps, in a timely manner, to secure the determination may be considered as a failure to exhaust administrative remedies available to you within the Service, and may preclude the issuance of a declaratory judgment in the matter under judicial proceedings.

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,

Lois G. Lerner

Lois G. Lerner
Director, Exempt Organizations

Enclosures:
Form 8734
Copy of this letter

RICKETTS & ONDA
A LEGAL PROFESSIONAL ASSOCIATION

300 SOUTH SECOND STREET
COLUMBUS, OHIO 43215
(614) 229-4100
FAX (614) 229-4111

RICHARD T. RICKETTS
ROBERT J. ONDA
DAVID P. MEYER
MATTHEW A. LABUHN

Of Counsel
ROBERT E. BARDWELL, JR.
DANIEL K. HALALOSKI

Writer's Direct Dial (614) 229-4114

POSTMARK SEP 30 '98 RECEIVED OCT 02 '98

CINCINNATI
SERVICE CENTER

September 29, 1998

CERTIFIED MAIL,
RETURN RECEIPT REQUESTED (#Z 038 933 723)

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

Re: Council on American-Islamic Relations, Ohio
Form 1023, Application for Determination

Dear Internal Revenue Service:

On behalf of the Council on American-Islamic Relations, Ohio, I am enclosing an Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code. Specifically, enclosed are the following documents:

(1) Form 8718, together with check number 104, in the amount of $500, representing the User Fee;

(2) Form 2848, Power of Attorney, authorizing the undersigned in connection with the Application process;

(3) Two copies of Form 872-C, Consent Fixing Period of Limitation;

(4) Form 1023, which includes conformed copies of the Corporation's Articles of Incorporation, Bylaws and the Real Estate Lease with the Islamic Society of Greater Columbus.

To the extent you have any questions in connection with any of the above, please do not hesitate to telephone me.

Very truly yours,

Robert J. Onda

RJO/llh
Enclosures
cc: Ahmad D. Al-Akhras

Real Estate Lease

This Lease made and entered into this 1st day of July 1998 by and between the undersigned Lessor and Lessee, witnesseth:
That the Lessor, in consideration of the rents to be paid and the covenants and agreements to be performed by the Lessee, has leased the following described premises, situated in the County of Franklin and the State of Ohio, and commonly known as:

570 Riverview Dr. Suite A. Columbus, Ohio 43202

For the term of six months, beginning on the first day of July 1998 and ending on the 31st day of December, 1998 at a rental of $1.00, (One dollar).

And Lessor and Lessee agree as follows:

1. OCCUPANCY: Lessee agrees that the premises will not be used or allowed to be used for any unlawful purposes, nor for any purposes deemed hazardous by the Lessor or Lessor's insurance company because of fire or other risk; and that Lessee will conform with and obey all laws, ordinances, rules, regulations, requirements, and orders of all governmental agencies or subdivisions having jurisdiction over said premises and the use and occupancy thereof. No pets shall be kept on premises without the written approval of the Lessor.

2. ASSIGNMENT: Lessee agrees not to assign this lease or sublet the premises without the written consent of the Lessor.

3. CONDITION OF PREMISES: By the execution of this lease, the Lessee acknowledges that the premises are in a good and satisfactory state of repair and finish, that Lessee has examined the said premises prior to signing this lease and that no representations as to the state of repairs thereof have been made by the Lessor or Lessor's agents which are not herein expressed or attached and that the Lessee hereby accepts the demised premises in its present condition at the date of the execution of this lease.

4. LIABILITY: The Lessee agrees to assume all responsibility for any accident, injury or damage that may result form any defects in or about the premises, either to persons or property and that the Lessor or agent of the premises shall not be held liable, or responsible for such injury, accident or damage. Lessee agrees to assume all responsibility for any plumbing stoppage caused by his negligence; and any plumbing services required from said negligence, will be at Lessee's expense.

5. RENEWAL: This lease shall be completely re-negotiated at the end of term.

6. VACATING PREMISES: Upon the termination of the Lease, Lessee shall yield immediate possession to Lessor and return the keys for said premises to Lessor. Lessee agrees to vacate premises in broom-clean condition and notify Lessor in writing thirty (30) days in advance of his intention to vacate. Security deposits will be returned only if such written 30 days notice is given. No rebate will be made for vacating apartments prior to end of rent period.

7. CARE AND INSPECTION" Lessee agrees to keep premises in a clean and wholesome condition, that the Lessor or Lessor's agent, employees, and representatives may inspect the premises at all or any reasonable times and may post "For Rent" or "For Sale" signs on the premises, and may exhibit the premises to prospective tenants and purchasers at all reasonable hours. Lessee further agrees that no boxes, containers, or other items of similar kind will be placed or stored outside the house, except approved metal rubbish containers; and that no fences, trellises or barricades will be constructed without written approval of the Lessor.

Lessee _____
Council On American-Islamic Relation, Ohio
Ahmad Al-Akhras, President

Lessor _____
Islamic Society Of Greater Columbus
Fawzi Labidi, President

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

DEPARTMENT OF THE TREASURY

Date: MAY 15 2003

COUNCIL ON AMERICAN-ISLAMIC
RELATIONS OHIO
C/O CAIR-OHIO
4700 REED RD STE B
COLUMBUS, OH 43220

Employer Identification Number:
31-1602287
DLN:
17053088799083
Contact Person:
GLENN W COLLINS ID# 31392
Contact Telephone Number:
(877) 829-5500

Our Letter Dated:
NOVEMBER 1998
Addendum Applies:
NO

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(VI).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Letter 1050 (DO/CG)

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COUNCIL ON AMERICAN-ISLAMIC

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Lois G. Lerner

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements