



IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248156166
Feb. 16, 2011 LTR 4168C E0
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BODC: TE

ALBEMARLE-CHARLOTTESVILLE HUMAN
RESOURCE ASSOCIATION INC
% RACHEL E BROZENSKI
PO BOX 6185
CHARLOTTESVLE VA 22906-6185

019505

Employer Identification Number: 27-1467753
Person to Contact: MR GALLUPPI
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Feb. 07, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(6) of the Internal Revenue Code in a determination letter issued in October 2010.

Because you are not an organization described in section 170(c) of the Code, donors may not deduct contributions made to you. You should advise your contributors to that effect.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

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

DEPARTMENT OF THE TREASURY

Date: **OCT 15 2010**

ALBEMARIE CHARLOTTESVILLE HUMAN
RESOURCE ASSOCIATION INC
C/O RACHEL E BROZENSKI
PO BOX 6185
CHARLOTTESVILLE, VA 22906

Employer Identification Number:
27-1467753

DLN:
17053270306030

Contact Person:
DALE T SCHABER

ID# 31175

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31

Form 990 Required:
Yes

Effective Date of Exemption:
December 11, 2009


Contribution Deductibility:
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)(6) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-NC

Letter 948 (DO/CG)

February 22, 2011

BY FIRST CLASS MAIL

Ms. Rachel E. Brozenske
Allison Partners
1716-2 Allied Street
Charlottesville, VA 22903

Albemarle/Charlottesville Human Resource Association, Inc.

Dear Rachel:

I am pleased that ACHRA obtained its favorable determination letter from the Internal Revenue Service recognizing ACHRA as an organization described in Internal Revenue Code section 501(c)(6). I enclose the corporate minute book for ACHRA for the Secretary to maintain. The minute book contains the following documents:

- The original Certificate of Incorporation issued by the SCC and bearing an effective date of December 11, 2009;
- A copy of ACHRA's Articles of Incorporation;
- A copy of ACHRA's Bylaws;
- A copy of the IRS letter confirming the EIN of ACHRA; and
- A copy of the Form 1024 (Application for Exemption) submitted to the IRS and related attachments.

Under the favorable determination letter, ACHRA is subject to various regulations and reporting requirements. While we may have already discussed many of these requirements with you, they are set forth in detail in the determination letter. Please call me if you have any additional questions regarding these requirements. A few points, however, are worth specifically noting.

Tax-Exempt Status. The ruling is retroactive to the date of incorporation, which was December 11, 2009. The ruling indicates that ACHRA will be treated as an organization described in Section 501(c)(6) of the Internal Revenue Code. Cash contributions will not be deductible by the donors.

Tax Return Filing Requirements. In any year that ACHRA has gross receipts in excess of \$25,000 (or \$50,000 for taxable years beginning on or after January 1, 2010), it will be required to file Form 990 or 990-EZ (Return of an Organization Exempt

from Income Tax) and the related schedules. If ACHRA does not meet the \$25,000 (or \$50,000 as applicable) gross receipts minimum, it will need to file an electronic Form 990-N with the IRS. In either case, this return is due the 15th day of the fifth month following the end of the fiscal year. In ACHRA's case, the fiscal year ends December 31st, and therefore, the annual return will be due on or before May 15th of each year.

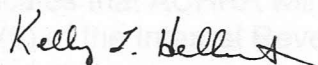
In any year that ACHRA is only required to file Form 990-N, an officer may file the electronic form using the IRS website. In any year that ACHRA is required to file Form 990-EZ or 990, it will be very important that ACHRA use a reputable accounting firm to make the required annual filings on its behalf. It will also be up to the auditor/accountant to determine if any unrelated business income has been earned, as this must be reported on Form 990-T and such income is taxed at regular corporate rates. Failure to file Form 990 (or Form 990-EZ) and the related schedules in any year that such a return is required will result in penalties of \$20.00 per day up to a maximum penalty for any one return of the smaller of \$10,000 or 5 percent of the organization's gross receipts for the year. For an organization with gross receipts over \$1 million for the year, the penalty is \$100 per day up to a maximum penalty of \$50,000.

Please note that if ACHRA does not file its Form 990, Form 990-EZ, or Form 990-N for three consecutive years, ACHRA's tax exempt status will be revoked as of the filing due date for the third year. If the tax exempt status is revoked, you will have to reapply for the exemption.

Public Disclosure. Tax-exempt organizations are subject to a number of public disclosure rules. For instance, a copy of Form 990 (or 990-EZ or 990-N) must be made available for public inspection at your principal office. In addition, if ACHRA has unrelated business taxable income, a copy of Form 990-T must also be made available for public inspection at your principal office. Similarly, a copy of the Form 1024, Application for Recognition of Exemption, and related correspondence to and from the Internal Revenue Service must also be made available for public inspection at your principal office. Failure to comply with these disclosure requirements may result in penalties against ACHRA and individuals who willfully fail to comply with these rules.

If you have any questions regarding the enclosures or the issues discussed in this letter, please do not hesitate to contact me.

Sincerely,



Kelly L. Hellmuth

Enclosures

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