

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

DEPARTMENT OF THE TREASURY

Date: **MAY 19 2016**

FRIENDS OF OFF-ROAD CYCLING  
434 8TH STREET  
BETTENDORF, IA 52722-0000

Employer Identification Number:  
41-2226598  
DLN:  
26053523001526  
Contact Person:  
CUSTOMER SERVICE ID# 31954  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Public Charity Status:  
509(a)(2)  
Form 990/990-EZ/990-N Required:  
Yes  
Effective Date of Exemption:  
April 28, 2016  
Contribution Deductibility:  
Yes  
Addendum Applies:  
Yes

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

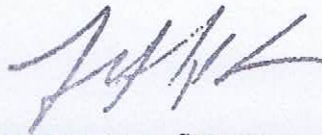
If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://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.

FRIENDS OF OFF-ROAD CYCLING

Sincerely,

A handwritten signature in dark ink, appearing to read 'J. Cooper', with a stylized flourish at the end.

Jeffrey I. Cooper  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure:  
Addendum

FRIENDS OF OFF-ROAD CYCLING

ADDENDUM

If you have been in existence for at least three years and you have not filed a Form 990 return or notice for three consecutive years, you may soon receive a letter (Notice CP120A) that we automatically revoked your exempt status, as required by law, for failure to file a return or notice for three consecutive years. This letter will serve to reinstate your exempt status, so you will not need to re-apply. However, you may need to file the appropriate delinquent Forms 990 for all years you have operated as a tax-exempt organization.

Based on the information submitted with your application, we're treating your Form 1023-EZ as an application for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as shown in the heading of this letter, is the submission date of your application.