

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Atlanta Pride Committee, Inc.
828 W. Peachtree Street, Ste. 212
Atlanta, GA 30308

Contact Person:

Telephone Number: Debra Cowen

In Reference to: 202-622-6476

Date: CP:E:EO:T:4
APR 28 1998

Employer Identification Number: 58-2032010
Key District: Southeast (Baltimore, MD)
Accounting Period Ending: August 31
Foundation Status Classification: 509(a)(2)
Form 990 Required: Yes

Dear Applicant:

In our letter dated April 3, 1996, we ruled that you did not qualify for exemption under section 501(c)(3) of the Internal Revenue Code. Our reasons for the adverse ruling were that you were not operated primarily for exempt purposes because a substantial part of your activities were related to providing entertainment at the Pride Celebration and organizing social events. In addition, you were not organized exclusively for charitable purposes because the purposes stated in your Charter were too broad.

In your protest to our adverse ruling, you provided additional information and representations. You state that your goal is to achieve understanding and tolerance among citizens, enhance cultural diversity, and to make fairness and equitable treatment, human rights, and civil rights, a reality for everyone. The additional information indicates that the entertainment and social activities are integral parts of your overall educational mission. They are but a small part of the Pride Celebration, the purpose of which is to provide a forum to educate the individual and the community regarding the Gay/Lesbian community, and serve as a means of encouraging a wider segment of the community to participate in and learn from your activities. In addition, you have amended your Articles of Incorporation to satisfy the organizational requirements under section 501(c)(3) of the Code. Accordingly, we conclude that you are organized and operated exclusively for exempt purposes within the meaning of section 501(c)(3).