

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

DEPARTMENT OF THE TREASURY

Date: **AUG 22 2016**

AIKIDO KOKIKAI FEDERATION USA INC  
C/O ANDREW WRIGHT  
575 RT 73 N STE A2  
WEST BERLIN, NJ 08091

Employer Identification Number:  
81-2964733  
DLN:  
17053200313026  
Contact Person:  
MRS. KREBS ID# 31072  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Form 990/990-EZ/990-N Required:  
Yes  
Effective Date of Exemption:  
June 17, 2016  
Contribution Deductibility:  
No  
Addendum Applies:  
No

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)(7). This letter could help resolve questions on your exempt status. Please keep it for your records.

As an organization described in IRC Section 501(c)(7), you're permitted to receive up to 35 percent of your gross receipts, including investment income, from sources outside of your membership without losing your tax-exempt status. Of the 35 percent, not more than 15 percent of your gross receipts can come from general public use of your club facilities or services. Income in excess of these limits may jeopardize your continued tax-exempt status.


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-NC" in the search bar to view Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), which describes your recordkeeping, reporting, and disclosure requirements.

AIKIDO KOKIKAI FEDERATION USA INC

Sincerely,

A handwritten signature in black ink, appearing to read 'Jeffrey I. Cooper', written in a cursive style.

Jeffrey I. Cooper  
Director, Exempt Organizations  
Rulings and Agreements