

Internal Revenue Service

Date: December 11, 2004

NORTHEAST JACKSON SOCCER ORGANIZATION
INC
PO BOX 12783
JACKSON MS 39236-2783

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Jamie Bowling 31-08346
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756

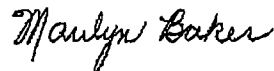
Dear Sir or Madam:

As requested in your letter dated November 2, 2004, I have enclosed a copy of Form your organization's determination letter.

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

We apologize for the delay in responding to your request.

Sincerely,



Marilyn Baker, Manager, TE/GE
Customer Account Services

Internal Revenue Service
District Director

Department of the Treasury

Date:

APR 22 1982

Northeast Jackson Soccer Organization, Inc.
1438 Tracewood Drive
Jackson, Mississippi 39211

Person to Contact:
Brenda Zachery/ert
Contact Telephone Number:
601/ 721-4515
Accounting Period Ending:
August 31, 1984
Advance Ruling Period Ends:
August 31, 1984
Refer Reply to:
RFN: 680017181

Based on the information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code effective February 6, 1982.

Your exemption is not effective on the date you were formed because you did not file your application for recognition of exemption within 15 months from the end of the month in which you were organized as required by section 1.508-1(a)(2)(i) of the Income Tax Regulations. You were organized on May 30, 1980 and your application for recognition of exemption was filed February 6, 1982.

Because you are not treated as a section 501(c)(3) organization prior to February 6, 1982 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 be expected to be a publicly supported organization of the type described in section 509(a)(2). Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the effective date of exemption and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us 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, you will be classified as a section 509(a)(1) or 509(a)(2) organization so long as you continue to meet the requirements of the applicable support test. If, however, you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, in the event you are classified as a private foundation, you will be treated as a private foundation from the date of your exemption for purposes of sections 507(d) and 4940.

275 Peachtree Street, N.E., Atlanta, GA 30043

503-4-321 (4-81)

-3-


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

If you do not accept our findings, you may appeal the proposed adverse determination through our office to the Office of Regional Director of Appeals. To request Appeals consideration, you should follow the instructions in the enclosed Publication 892. We will then forward your request to the Office of Regional Director of Appeals. If a hearing is requested, you will be contacted to arrange a mutually convenient time and place. An addressed envelope is enclosed for your convenience.

Section 7428 of the Internal Revenue Code, enacted October 4, 1976, entitles you to file a petition for a declaratory judgment in the United States Tax Court, the United States Court of Claims, or the United States District Court for the District of Columbia with respect to this determination. However, section 7428(b)(2) of the Code provides in part that "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Court of Claims, or the district court of the United States for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service."

If we have not received an appeal within 30 days, this will become our final determination letter. Your failure to exercise your appeal rights will be considered by the Internal Revenue Service as a failure to exhaust your available administrative remedies.

Sincerely yours,


District Director

Enclosure:
Publication 892
Form 990, Schedule A and instructions

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. In addition, if you submit the required information within 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(2) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he/she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

Donors may deduct contributions to you as provided in section 170 of the Code if donated on or after the effective date of your exemption. Bequests, legacies, devises, transfers, or gifts to you for your use are deductible for Federal estate and gift tax purposes under sections 2055, 2106 and 2522 of the Code if made after the effective date of your exemption.

You are not liable for social security (FICA) taxes for periods beginning after the effective date of your exemption unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under Federal Unemployment Tax Act (FUTA) for periods beginning on or after the effective date of your exemption.

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions concerning these taxes, please let us know.

If your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your exempt status. Also, you must inform us of all changes in your name and address.

If your gross receipts each year are normally more than \$10,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

You are not required to file Federal income tax returns for periods beginning on or after the effective date of your exemption 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. 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 file Federal income tax returns on Form 1120, and when due, Federal Employment Tax Returns on Form 941 and Federal Unemployment Tax Returns on Form 940 for all years prior to the effective date of your exemption. Form 1120 for the period May 30, 1981 thru February 5, 1982 (if applicable) should be filed within 90 days from the date of this letter.

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2004 calendar year, or tax year beginning JUN 1, 2004 **and ending** MAY 31, 2005

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return
 Amended return
 Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
JACKSON FUTBOL CLUB, FORMERLY NORTHEAST JACKSON SOCCER ASSOCIATION, INC

D Employer identification number
 64-0651963

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
P.O. BOX 12783

E Telephone number
 601-956-6184

City or town, state or country, and ZIP + 4
JACKSON, MS 39236-2783

F Accounting method: Cash Accrual
 Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Website: ▶ N/A

J Organization type (check only one) ▶ 501(c) (3) ◀ (insert no.) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

H and I are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates ▶
H(c) Are all affiliates included? N/A Yes No
 (If "No," attach a list.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Group Exemption Number ▶

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 623,275.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1 Contributions, gifts, grants, and similar amounts received:				
	a Direct public support	1a	52,738.		
	b Indirect public support	1b			
	c Government contributions (grants)	1c			
	d Total (add lines 1a through 1c) (cash \$ 52,738. noncash \$)	1d			52,738.
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			52,605.
	3 Membership dues and assessments	3			476,353.
	4 Interest on savings and temporary cash investments	4			
	5 Dividends and interest from securities	5			
	6 a Gross rents	6a	16,499.		
	b Less: rental expenses	6b			
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c			16,499.
7 Other investment income (describe)	7				
Revenue	8 a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
		8a			
		8b			
		8c			
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			
	9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
	a Gross revenue (not including \$ of contributions reported on line 1a)	9a			
	b Less: direct expenses other than fundraising expenses	9b			
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
	10 a Gross sales of inventory, less returns and allowances	10a			
b Less: cost of goods sold		10b			
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)		10c			
11 Other revenue (from Part VII, line 103)	11			25,080.	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			623,275.	
Expenses	13 Program services (from line 44, column (B))	13			639,048.
	14 Management and general (from line 44, column (C))	14			
	15 Fundraising (from line 44, column (D))	15			
	16 Payments to affiliates (attach schedule)	16			
	17 Total expenses (add lines 16 and 44, column (A))	17			639,048.
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18			<15,773.>
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19			651,257.
	20 Other changes in net assets or fund balances (attach explanation)	20			0.
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			635,484.