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**Internal Revenue Service**

**Department of the Treasury**

Date: April 5, 2004

**Person to Contact:** \_\_\_\_\_

**Badge Number:**

**Contact Telephone Number:**

**Contact Address:**

EIN:

**Last Date for Filing Petition:**

CERTIFIED MAIL and RETURN RECIEPT

Dear \_\_\_\_\_ :

This is a final revocation letter as to your exempt status under section 501(c) (3) of the Internal Revenue Code. Recognition of your exemption under Internal Revenue Code section 501(c) (3) is retroactively revoked to \_\_\_\_\_ for the following reason(s):

You have not been operated exclusively for an exempt purpose as required by Internal Revenue Code section 501(c) (3). You have not demonstrated that you primarily engage in activities which accomplish one or more of such exempt purposes specified in section 501(c)(3) as required by Treas. Reg. section 1.501(c)(3)-1(c)(1).

Contributions to your organization are no longer deductible effective

If you decide to contest this determination in court, you must initiate a suit for declaratory judgment in the United States Tax Court, the United States Claims Court, or the district court of the United States for the District of Columbia before the (ninety-first) 91st day after the date that this determination was mailed to you. Contact the clerk of the appropriate court for rules for initiating suits for declaratory judgment by referring to the enclosed Publication 892. You may write to the United States Tax Court at the following address: United States Tax Court

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You also have the right to contact the Office of the Taxpayer Advocate. However, you should first contact the person whose name and telephone number are shown above since this person can access your tax information and can help you get answers. You can call 1-877-777-4778, and ask for the Taxpayer Advocate assistance or you can contact the Advocate from the site where this issue was determined by writing to:

Taxpayer Advocate assistance cannot be used as substitute for established IRS procedures, formal appeals processes, etc. The Taxpayer Advocate is not able to reverse legal or technically correct tax determination, nor extend the time fixed by law that you have to file a petition in Court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling.

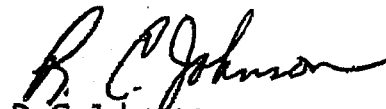
We will notify the appropriate State officials of this action, as required by section 6104(c) of the Internal Revenue Code.

As a result of this revocation of tax-exempt status, your organization is required to file Form 1120 annually with the appropriate Campus identified in the instructions.

This letter is a final revocation letter and should be kept within your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely,



R. C. Johnson  
Director, EO Examinations

Enclosures:  
Publication 892