

**Internal Revenue Service
Director, Exempt Organizations**

Department of the Treasury

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Date: March 22, 2005

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501.03-30

**Organization
Address 1**

**Taxpayer Identification Number:
TIN**

Person to Contact/ID Number:

Contact Telephone Number:

Contact Address:

Last Date For Filing A Petition With

**The United States Tax Court:
Date 3**

Legend:

TIN =

Organization =

Address 1 =

Address 2 =

A =

B =

C =

D =

Date 1 =

Date 2 =

Date 3 =

Phone 1 =

Dear _____ :

This is a final adverse determination that you do not qualify for exemption from income tax under section 501(a) of the Internal Revenue Code (Code) as an organization described in

section 501(c)(3) of the Code. Internal Revenue Service recognition of your status as an organization described in section 501(c)(3) of the Code is revoked, effective Date 1.

Our adverse determination is made for the following reason(s):

It has not been shown that you are organized and operated exclusively for exempt purposes within the meaning of section 501(c)(3) of the Code, and Treasury Regulation 1.501(c)(3)-1.

Specific facts that contributed to this determination included:

- (1) We requested information and documentation regarding your activities, and your finances to determine if you are organized and operated exclusively for qualifying purposes under section 501(c)(3) of the Code. These requests for information and documentation were sent via certified mail to you, in care of your organization **C – A**, and your **D – B**.
- (2) No records, written response, or other documentation were provided in response to any of our requests for information.

Treasury Regulation 1.6001-1(e) provides that every organization which has established its right to exemption from tax, whether or not it is required to file an annual return of information, shall submit such additional information as may be required by the district director for the purpose of enabling him to inquire further into its exempt status and to administer the provisions of subchapter F (section 501 and the following), chapter 1 of the Code and section 6033.

You failed to provide any information to show that you are operated exclusively for exempt purposes, and otherwise qualify as an organization described in section 501(c)(3) of the Code. Accordingly, we concluded that you no longer qualify as an organization described in Section 501(c)(3) of the Code.

Contributions made to you are no longer deductible as charitable contributions by donors for purposes of computing taxable income for federal income tax purposes. See Revenue Procedure 82-39 1982-2 C.B. 759; for the rules concerning the deduction of contributions made to you between **Date 1** and the date a public announcement, such as publication in the Internal Revenue Bulletin, is made stating that contributions to you are no longer deductible.

You are required to file income tax returns on Form 1120 for the tax year, and all subsequent tax years. Forms 1120 for the years ended _____ must be filed with this office within 30 days of the date of this letter unless a request for an extension of time is granted. Send such returns to the following address:

Internal Revenue Service
TE/GE MC4920DAL
1100 Commerce
Dallas, TX 75242

Income tax returns for subsequent years are to be filed with the appropriate Service Center identified in the instructions for those returns.

The processing of income tax returns and assessment of any taxes due will not be delayed because a petition for declaratory judgment has been filed under section 7428 of the Code.

You did not file a request to appeal the proposed revocation to the Office of Regional Director of Appeals within 30 days of the date of our proposed revocation letter dated **Date 2**. Your failure to file an appeal constitutes a failure to exhaust your available administrative remedies for purposes of a declaratory judgment under section 7428 of the Code.

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 91st day after the date this determination was mailed to you. Contact the clerk of the appropriate court for rules for initiating suits for declaratory judgment. You may write to the Tax Court at the following address:

United States Tax Court
400 Second Street NW
Washington, D.C. 20217

The last day for filing a petition for declaratory judgment is Date 3.

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 Taxpayer Advocate assistance, or you can contact the Taxpayer Advocate office located nearest you by calling the number below or by writing to:

Taxpayer Advocate Office
Address 2

Phone 1

Taxpayer Advocate assistance cannot be used as a substitute for established IRS procedures, formal appeals processes, etc. The Taxpayer Advocate cannot reverse legal or technically correct tax determinations, nor extend the time fixed by law that you have to file a petition in the United States Tax 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 Code.

This is a final revocation letter.

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

Sincerely yours,

Martha Sullivan
Director, Exempt Organizations

Enclosures:

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