

200534021



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

UIL:501.03-00  
501.03-02

Date: Date1

Legend:

A = [Redacted]  
Date1 = [Redacted]  
Date2 = [Redacted]  
Local Office = [Redacted]

Person to Contact:

Ford Allen

Badge Number:

[Redacted]

Contact Telephone Number:

[Redacted]

Contact Address:

[Redacted]

Last Day to Petition Tax Court:

A

CERTIFIED MAIL

Dear [Redacted]

This is a final revocation letter regarding your exempt status under section 501(c)(3) of the Internal Revenue Code (I.R.C.). The revocation of your exempt status was made for the following reason(s):

You are not organized and operated exclusively for exempt purposes within the meaning of Internal Revenue Code section 501(c)(3). You are not and have not been engaged primarily in activities which accomplish one or more exempt purposes. You are not a charitable organization within the meaning of Treasury Regulation § 1.501(c)(3)-1(d); rather, your activities further a substantial nonexempt commercial purpose and serve private, rather than public interests.

Based upon the above, we are revoking your organization's exemption from federal income tax under Section 501(c)(3) of the Internal Revenue Code, effective Date2.

Contributions to your organization are no longer deductible under Code section 170 after Date2. You are required to file income tax returns on Form 1120 for all years beginning on and after Date2. Processing of income tax returns and assessments of any taxes due will not be delayed should a petition for declaratory judgment be filed under section 7428 of the Internal Revenue Code.

If you decide to contest this determination under the declaratory judgment provisions of section 7428 of the Code, a petition to the United States Tax Court, the United States Claims Court, or the district court of the United States for the District of Columbia must be filed before the 91<sup>st</sup> day after the date this determination was mailed to you. Please contact the clerk of the appropriate court for rules regarding filing petitions for declaratory judgments by referring to the enclosed Publication 892. You may write to the United States Tax Court at the following address:

United States Tax Court  
400 Second Street, NW,  
Washington, DC 20217

Since your exempt status has been revoked, you are required to file Form 1120, U.S. Corporation Income Tax Return, for all years beginning after Date2. Income tax returns for subsequent years are to be filed with the appropriate Service Center identified in the instructions for those returns.

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:

Local Office

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.

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

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

R.C. Johnson,  
Director, EO Examinations

**Enclosures:**  
Publication 892

**CC:i**