



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

Number: **200540012**
Release Date: 10/7/05
UIL: 501.19-00

Date: 6/2/05

LEGEND:

A= Organization
Date1= Effective Date
Date2= Tax Year Ended
NUMBER = EIN
CERTIFIED MAIL

Taxpayer Identification Number:
NUMBER

Form: 990
Tax Year(s) Ended:
Date2

Person to Contact/ID Number:

Contact Numbers:

Telephone:

Fax:

Dear _____ :

This is a final determination regarding your exempt status under section 501(c)(19) of the Internal Revenue Code (IRC). Recognition of your exemption from Federal income tax as an organization described in Internal Revenue Code section 501(c)(19) is retroactively revoked to Date1 because it has been determined that you have not established that you are observing the membership provisions required for the continuation of your exempt status.

We previously mailed you a report explaining the proposed revocation of your tax-exempt status. In that correspondence, a copy of which is enclosed, we requested that you respond to the report within 30 days from the date of the letter accompanying the report.

Because we did not hear from you within that 30 day period, we will process your case on the basis of the recommendations shown in the report.

You have the right to contact the office of the Taxpayer Advocate. Taxpayer Advocate assistance is not a substitute for established IRS procedures, such as the formal appeals process. The Taxpayer Advocate cannot reverse a legally correct tax determination, or extend the time fixed by law that you have to file a petition in a United States 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. You may call toll-free, 1-877-777-4778, and ask for Taxpayer Advocate Assistance. If you prefer, you may contact your local Taxpayer Advocate at:

2

Taxpayer Advocate

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

Thank you for your cooperation.

Sincerely,

R. C. Johnson
Director, EO Examinations