



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

Number: **200547016**

Release Date: 11/25/2005

Date: June 23, 2005

UIL: 501.07-05

Taxpayer Identification Number:
Num A
Person to Contact/ID Number:
Contact Telephone Number:

CERTIFIED MAIL RETURN RECEIPT REQUESTED

Dear _____ :

This is a final determination regarding your exempt status under section 501(c)(7) of the Internal Revenue Code (IRC). Recognition of your exemption from Federal income tax as an organization described in section 501(c)(7) is retroactively revoked to Date1 because it is determined that you have not established that you are observing the conditions required for the continuation of an exempt status.

We previously mailed you a report explaining our proposed revocation of your tax-exempt status based on an examination. You have consented to agreement with our findings by signing Form 6018-A, *Consent To Proposed Action*, on Date2

Accordingly, your exemption from Federal income tax is revoked effective Date1

You are required to file Federal income tax returns on Form 1120. These returns should be filed with the appropriate Service center for all years beginning Date1

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:

This is a final revocation letter.

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