

Internal Revenue Service

Department of the Treasury

Number: **200606045**
Release Date: 2/10/06
UIL: 501.03-01

Date: September 19, 2005

Org =
Num =
Date =
Petition =

Person to Contact:

Org

Badge Number:

Contact Telephone Number:

Contact Address:

Employer Identification Number:
Num

CERTIFIED MAIL

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 Date 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 Date.

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 (ninety-first) 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.

The last day for filing a petition for declaratory judgment is Petition.

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 determinations, 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.

This letter 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