



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

April 8, 2005

Number: **200606049**
Release Date: 2/10/06
UIL:501.03-01

Employer Identification #:

A=Name & Address

Person To Contact/ID #:

Contact Telephone #:

**Taxpayer Advocate's Office, Address,
And Telephone Number:**

**LAST DATE FOR FILING A PETITION
WITH THE TAX COURT:**

CERTIFIED MAIL

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 (I.R.C.) as an organization described in I.R.C. section 501(c)(3). Internal Revenue Service recognition of your status as an organization described in I.R.C. section 501(c)(3) is revoked, effective July 1.

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

You are not operated exclusively for exempt purposes within the meaning of I.E.C. § 501(C)(3). You ceased conducting any charitable activities and have not filed Form 990 since the year 2000. You have failed to comply with a request for review of your records as requested by the Internal Revenue Service.

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 Rev. Proc. 82-39 1982-2 C.B. 759, for the rules concerning the deduction of contributions made to you between January 1, 2000 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 years beginning after December 31, . Returns for the years ending December 31, , December 31, , and December 31, must be filed with this office within 60 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
4936CHI Simpson
230 S. Dearborn Street
Chicago, IL 60604**

Tax returns for subsequent years are to be filed with the appropriate Campus identified in the instructions for those returns.

If you decide to contest this determination in court, you must initiate a suit for declaratory judgment in 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 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 I.R.C. section 7428.

The last day for filing a petition for declaratory judgment is

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. Or you can contact the Taxpayer Advocate office located nearest you at the address and telephone number shown in the heading of this letter.

Taxpayer Advocate assistance cannot be used as a 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 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 I.R.C. section 6104(c).

This is a final revocation letter.

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

Sincerely,

**R. C. Johnson
Director, E O Examinations**

**Enclosures;
Pub. 892**