

Number: 200636102
Release Date: 9/8/06

UIL: 501.03-01

Legend:

N =
DATE1 =
DATE2 =
LOCAL =
NUMBER=

Person to Contact: -
Identification Number:
Contact Telephone Number:
In Reply Refer to: TE/GE Review Staff
EIN: ,

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

Dear _____ :

This is a Final Adverse Determination as to your exempt status under section 501(c)(3) of the Internal Revenue Code.

Our adverse determination was made for the following reasons:

You have failed to provide documents to establish that you are organized and operated exclusively for exempt purposes within the meaning of Internal Revenue Code section 501(c)(3) and that no part of your net earnings inure to the benefit of private shareholders or individuals. Also, you have failed to keep adequate books and records as required by I.R.C. section 6001 and the regulations thereunder.

Based upon these reasons, we are revoking your organization's exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code retroactively to DATE1.

Contributions to your organization are no longer deductible under section 170 of the Internal Revenue Code.

You are required to file Federal income tax returns on Form 1120. These returns should be filed with the appropriate Service Center for the year ending DATE2, and for all years thereafter.

- 2 -

Processing of income tax returns and assessment 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 in court, you must initiate a suit for declaratory judgment in the United States Tax Court, the United States Claim Court or the District Court of 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 the rules for initiating suits for declaratory judgment.

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 Taxpayer Advocate assistance. Or you can contact the Taxpayer Advocate from the site where the tax deficiency was determined by calling , or writing to: Internal Revenue Service, Taxpayer Advocates Office, LOCAL.

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 section 6104(c) of the Internal Revenue Code.

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

Sincerely yours,

Marsha A. Ramirez



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
TE/GE Division

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

UIL: 501.03-01

Date:

**Taxpayer Identification Number:
NUMBER**

Tax Year(s) Ended:

**Person to Contact/ID Number:
AGENT**

**Contact Numbers:
Telephone**

Dear _____ :

We are sending you this letter to explain why we are proposing to revoke the organization's tax-exemption.

Currently, your organization is tax exempt under section 501(c)(3) of the Internal Revenue Code. We have made several attempts to contact your organization and request information to complete our examination. We never received any documents that we requested. We are proposing the effective date of the revocation to be the first day of the year under examination.

We have enclosed Form 6018, Consent to Proposed Adverse Action. If you agree with the proposed action, you will need to return a signed copy within 15 days of the date of this letter. If we do not hear from you, we will proceed with the revocation (unagreed).

If you want to have a representative, you must file a Power of Attorney in order for your representative to receive or inspect confidential information. You may use Form 2848, Power of Attorney and Declaration of Representative for this purpose.

If you have any questions, you may call me at the above number.

Thank you for your cooperation.

Enclosure:

Form 6018
Form 886-A

Sincerely,

Revenue Agent

Form 886-A	Explanation of Items	Schedule No. or Exhibit
Name of Taxpayer Name Of Organization		Year/Period Ended December 31

Issues – The proposed revocation is based on the organization not providing any records that were requested for examination. The organization has not responded to several of our requests. The Power of Attorney initiated contact with us after the organization received our Form 6018 Consent to Proposed Action – Section 7428. We have been informed by a Special Agent from CID that the organization is no longer operating.

Facts - We have tried to contact the organization November 28, 2003, December 30, 2003, February 10, 2004, and September 14, 2004. We also tried to contact associated members of the organization on February 10, 2004, February 11, 2004 and September 8, 2004 regarding our request to examine the organization's books and records for the year(s) indicated above. The books and records were never provided to us.

Law - Internal Revenue Code Section 6001, Notice or regulations requiring records, statements, and special returns, states in part: Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe. Whenever in the judgment of the Secretary it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show whether or not such person is liable for tax under this title.

Code section 7602, Examination of Books and Witnesses, states in part the following: For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any internal revenue tax or the liability at law or in equity of any transferee or fiduciary of any person in respect of any internal revenue tax, or collecting any such liability, the Secretary is authorized- (1) To examine any books, papers, records, or other data which may be relevant or material to such inquiry.

Section 1.6033-2(i)(2) of the Income Tax Regulations provides, in part, that every organization exempt from tax shall submit such additional information as may be required by the Internal Revenue Service for the purpose of inquiring into its exempt status. Failure to comply with our request for information could result in the loss of your tax-exempt status.

Government's Position - Since the organization will not provide us with the documents requested, we are proposing revocation.

Taxpayer's Position – Do not agree.

Form 886-A	Explanation of Items	Schedule No. or Exhibit
Name of Taxpayer Name Of Organization		Year/Period Ended December 31

Conclusion - Based on the organization's refusal to provide us the records we have requested, we are proposing revocation of the organization's exempt status under section 501(c)(3) of the Internal Revenue Code effective January 1, the first day of the year under examination..

The proposed effective date of the revocation is January 1.

The organization will not continue to qualify for tax exemption under section 501(c)(3).