

**Internal Revenue Service**

Appeals Office

409 Silverside Rd.

Wilmington, DE 19809

Release Number: 200801041

Release Date: 1/4/08

Date:

**OCT 04 2007**

Uil Code: 501.03-00

A

B

**Department of the Treasury**

**Person to Contact:**

Employee ID Number:

Tel:

Fax:

**Refer Reply to:**

AP:FE:LA:

**In Re:**

EO Revocation

**Tax Period(s) Ended:**

**Form Number**

1120

**Employer Identification Number**

C

**LEGEND:**

A =

B =

C =

**CERTIFIED MAIL**

Last Day to File a Petition with the  
United States Tax Court:

Dear

This is a final adverse determination as to your exempt status under section 501(c)(3) of the Internal Revenue Code. It is determined that you are no longer recognized as exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code, effective January 1,

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

You were not operated exclusively for charitable, educational, or other exempt purposes. You did not engage primarily in activities accomplishing exempt purposes as specified by section 501(c)(3). More than an insubstantial part of your activities were in furtherance of a non-exempt commercial purpose. In pursuing such non-exempt commercial purpose, you served private interests rather than public interests. In addition, part of your net earnings inured to the benefit of private shareholders or individuals of your organization in contravention to the prohibition on such by section 501(c)(3).

Contributions to your organization are not deductible under code section 170.

You are required to file Federal income tax returns on the form indicated above.

If you decide to contest this determination under the declaratory judgment provisions of code section 7428, a petition to the United States Tax Court, the United States Court of Claims, or the district court of the United States for the District of Columbia must be filed before the 91st (ninety-first) day after the date this determination was mailed to you. Contact the clerk of the appropriate court for rules for filing petitions for declaratory judgment. To secure a petition from the United States Tax Court, write to United States Tax Court, 400 Second Street, NW, Washington, D.C. 20217.

The last day for filing a petition for declaratory judgment is \_\_\_\_\_.

We will notify the appropriate State officials of this action, as required by Code section 6104(c).

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

You also 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 is not able to reverse legally correct tax determinations, nor extend the time fixed by law that you have to file a petition in the U.S. 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. If you want Taxpayer Advocate assistance, please contact the Taxpayer Advocate for the IRS office that issued this notice of deficiency. See the enclosed Notice 1214, *Helpful Contacts for Your "Notice of Deficiency"*, for Taxpayer Advocate telephone numbers and addresses.

Thank you for your cooperation.

Sincerely,



CHARLES FISHER  
TEAM MANAGER

Enclosures:

Notice 1214 Helpful Contacts for your 'Deficiency Notice'