



DEPARTMENT OF THE TREASURY

Internal Revenue Service
TE/GE EO Examinations
1100 Commerce Street
Dallas, TX 75424

TAX EXEMPT AND GOVERNMENT ENTITIES

DIVISION

Release Number: 200802038

Release Date: 1/11/08

UIL Code: 501.03-01

ORG = Name of Organization

ORG

OCT 2 2007

Dear :

This is a final revocation letter as to your exempt status under section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service's recognition of your organization as an organization described in section 501(c)(3) is hereby revoked effective January 1, 200X.

We have made this determination for the following reasons:

You have not demonstrated that you are operated exclusively for charitable, educational, or other exempt purposes within the meaning of I.R.C. section 501(c)(3). You failed to comply with the conditions of your exemption in that you did not file Forms 990 or respond to repeated reasonable requests to allow the Internal Revenue Service to examine your books, records, and activities. You have provided no information showing that you conduct a real and substantial charitable program.

As such, you failed to meet the requirements of I.R.C. section 501(c)(3) and Treas. Reg. section 1.501(c)(3)-1(d) in that you failed to establish that you were operated exclusively for an exempt purpose.

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 December 31, 200X, and for all years thereafter.

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, Tel: _____, or write :

IRS-Taxpayer Advocate

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
Director, EO Examinations

Form 886A	Department of the Treasury - Internal Revenue Service	Schedule No. or Exhibit
Explanation of Items		
Name of Taxpayer		Year/Period Ended
ORC EIN:		December 31, 200X

ORG = Name of Organization

Issue - Is ORG described as a tax exempt organization under IRC Section 501(a)?

Facts - In our letters dated December 23, 200Y, February 16, 200Z, May 2, 200Z and November 13, 200Z, we requested information necessary to conduct an examination of your organization for the year ended December 31, 200X. As of this date, we have not received the requested information. We telephoned you on: January 23, 200Z, February 16, 200Z, May 2, 200Z, October 31, 200Z and December 18, 200Z leaving messages to request this information. The purpose of our examination is to determine whether you are described in any section under 501(a) of the Internal Revenue Code (IRC). On February 16, 200Z an appointment was made for March 16, 200Z in which you were to appear at this office with the requested records. That appointment date was not kept and we received no explanation as to why. A final request letter was sent out certified mail on November 13, 200Z and was returned to us unclaimed.

Law - Section 1.6033-2(i)(2) of the Internal 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.

Treasury Regulation 1.6001-1(e) states in part that the books and records shall be kept at all times available for inspection by authorized internal revenue officers or employees, and shall be retained as long as the contents thereof may become material in the administration of internal revenue law.

Taxpayer's Position - Your organization has not responded as of this date.

Government's Position - Your organization has not complied with these Treasury Regulations cited by not providing the books and records requested for the period indicated above in order for us to make a determination as to whether your organization is described in any section under 501(a) of the Internal Revenue Code.

Conclusion - Since you have not provided the requested information, we have determined that you are not described under IRC section 501(a). As a taxable entity, you will be required to file the appropriate Federal income tax return.



TAX EXEMPT AND
GOVERNMENT ENTITIES
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DEPARTMENT OF THE TREASURY
Internal Revenue Service
625 Fulton Street, Room 521
Brooklyn, NY 11201

OCT 2 2007

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CERTIFIED MAIL – Return Receipt Requested

Dear :

During our examination of the return(s) indicated above, we determined that your organization was not described in Internal Revenue Code section 501(c) for the tax period(s) listed above and, therefore, it does not qualify for exemption from federal income tax. This letter is not a determination of your exempt status under section 501 for any period other than the tax period(s) listed above.

The attached Report of Examination, Form 886-A, summarizes the facts, the applicable law, and the Service's position regarding the examination of the tax period(s) listed above. You have not agreed with our determination, or signed a Form 6018-A, Consent to Proposed Action, accepting our determination of non-exempt status for the period(s) stated above. You have not agreed to file the required income tax returns. You may appeal your case. The enclosed Publication 3498, *The Examination Process*, and Publication 892, *Exempt Organizations Appeal Procedures for Unagreed Issues*, explain how to appeal an Internal Revenue Service (IRS) decision. Publication 3498 also includes information on your rights as a taxpayer and the IRS collection process.

If you request a conference with Appeals, you must submit a written protest within 30 days of the date of this letter. An Appeals officer will review your case. The Appeals Office is independent of the Director, EO Examinations. Most disputes considered by Appeals are resolved informally and promptly.

You may also request that we refer this matter to IRS Headquarters for technical advice as explained in Publication 892. If you do not agree with the conclusions of the technical advice memorandum, no further administrative appeal is available to you within the IRS on the issue that was the subject of the technical advice.

If we do not hear from you within 30 days of the date of this letter, we will issue a Statutory Notice of Deficiency based on the adjustments shown in the enclosed report of examination.

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 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:

IRS – Taxpayer Advocate

In the future, if you believe your organization qualifies for tax-exempt status, and would like to establish its status, you may request a determination from the IRS by filing Form 1024, Application for Recognition of Exemption Under Section 501(a), and paying the required user fee.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter. If you write, please provide a telephone number and the most convenient time to call if we need to contact you.

Thank you for your cooperation.

Sincerely,

Marsha A. Ramirez
Director, EO Examinations

Enclosures:
Publication 892
Publication 3498
Form 6018-A
Report of Examination
Envelope