

Internal Revenue Service
Appeals Division
55 N. Robinson, Suite 939
MS 8000
Oklahoma City, OK 73102-9231

CERTIFIED

Department of the Treasury

200807022

UiL Code: 501.03-00

Date: **NOV 16 2007**

Taxpayer Identification Number:

Person to Contact:

Employee ID Number:

Tel:

Fax:

Refer Reply to:

In Re:

Exempt status

Tax Years:

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

Dear :

This is a final adverse determination as to your application for exempt status under section 501(a) as an organization described under section 501(c)(3) of the Internal Revenue Code. Our adverse determination was made for the following reason(s):

Your organization is not organized or operated exclusively for charitable purposes. Your organization has failed to establish that it will primarily engage in activities which accomplish one or more of the exempt purposes specified in section 501(c)(3) as required by Treas. Reg. § 1.501(c)(3)-1(c)(1). Your organization appears to have a substantial commercial purpose that serves a private, rather than public interests.

Contributions to your organization are not deductible under Code § 170. You are required to file federal Form 1120 for the year(s) shown 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 form from the United States Tax Court, write to the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217.

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.

Taxpayer Advocate assistance cannot be used as a substitute for established IRS procedures, formal appeals procedures, etc. The Taxpayer Advocate is not able to reverse legal or technically correct tax determinations, or 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 final adverse determination of your exempt status, 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.

Sincerely,



Charles F. Fisher
Appeals Team Manager

cc: