

**Internal Revenue Service
Appeals Office**

Department of the Treasury

Person to Contact:

Refer Reply to:

Date: **DEC 03 2007**

In Re:

Uil Code: 501.03-00

Form Required to be Filed:

1120

Tax Period(s) Ended:

A
B

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

LEGEND:

A =

B =

C =

Certified Mail

Dear :

This is a final adverse determination as to your exempt status under section 501(c)(3) of the Internal Revenue Code (IRC). It is determined that you do not qualify as exempt from Federal income tax under IRC section 501(c)(3).

Our adverse determination was made for the following reason(s): You have not established that you are operated exclusively for 501(c)(3) purposes. Specifically, the structure, management, and actual operations of your partnership more than insubstantially benefit the private interests of C. In addition, you did not provide underlying partnership and shareholder agreements of the entities involved, or the purpose of each; and you did not show that you meet the requirements of IRC section 42. Accordingly, you are not operated exclusively for exempt purposes described in 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. You should file these returns within 30 days from the date of this letter, unless a request for an extension of time is granted. File the returns in accordance with their instructions, and do not send them to this office. Processing of income tax returns and assessment of any taxes due will not be delayed because you have filed a petition for declaratory judgment under Code section 7428.

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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 within 90 days from 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.

We will notify the appropriate State officials of this action, as required by Code section 6104(c). You should contact your state officials if you have any questions about how this determination may affect your state responsibilities and requirements.

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

Sincerely,

TEAM MANAGER

cc: