

200814028

REDACTED LETTER

Internal Revenue Service
Appeals Office
31 Hopkins Plaza
Suite 1310
Baltimore, MD 21201
Release Date: 4/4/08

UIL Code 501.03-00

Department of the Treasury

Employer Identification No.:

Person to Contact:

Employee ID Number:

Tel:

Fax:

Form Required to be Filed:

1120

Tax Years:

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

Date: JAN 07 2008

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 are no longer recognized as exempt from Federal income tax under IRC section 501(c)(3), effective December 20, 2000, for the following reason(s):

You are not organized and operated exclusively for exempt purposes specified under IRC section 501(c)(3). More than an insubstantial part of your activities are in furtherance of non-exempt purposes and benefit private interests. You are organized and operated primarily to serve private interests rather than public interests. Your officers and directors have knowingly engaged in financial transactions with your organization which have resulted in private inurement which is prohibited under IRC section 501(c)(3).

Contributions to your organization are not deductible under IRC 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 IRC section 7428.

If you decide to contest this determination under the declaratory judgment provisions of IRC 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 letter 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 or you can contact your nearest Advocate's office, in this case by calling or writing to:

IRS Taxpayer Advocate Office

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 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 IRC 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,

Charles F. Fisher
Appeals Team Manager

Attachments: Addendum to Revocation letter
cc: (Power of Attorney)