



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Attn: Mandatory Review, MC 4920 DAL
1100 Commerce St.
Dallas, TX 75242

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

Number: **200910065**
Release Date: 3/6/2009

LEGEND
ORG = Organization name
UIL: 501.03-01
XX = Date Address = address

Nov. 14, 2008

ORG
ADDRESS

Person to Contact:
Identification Number:
Contact Telephone Number:
In Reply Refer to: TE/GE Review Staff
EIN:

LAST DATE FOR FILING A PETITION
WITH THE TAX COURT: ___ Feb. 12, 20XX ___

Dear _____ :

This is a Final Adverse Determination as to your exempt status under section 501(c)(3) of the Internal Revenue Code.

Our adverse determination was made for the following reasons:

Exemption from income tax is a matter of legislative grace and taxpayers have the burden of establishing their entitlement to exemptions. Section 6033 requires organizations exempt from tax to keep such records and render such statements as are required by such rules and regulations as the Secretary may prescribe. Treasury Regulations section 1.6033-2 (h)(2) requires organizations exempt from tax to submit such additional information as may be required by the Internal Revenue Service for the purpose of inquiring into the organization's exempt status.

You failed to file annual returns on forms 990 since 20XX. Gross receipts for each of these years appear to have exceeded \$ and you have not shown that you meet any of the exceptions provided in I.R.C. section 6033(a)(2) and in section 1.6033-2(g)(1) of the Federal income tax regulations. You have not established reasonable cause for failing to file these returns. I.R.C. section 6033(a)(1) provides that with certain exceptions, every organization exempt from taxation under section 501(a) shall file an annual return.

In addition, you have failed to provide documents to establish that you are organized and operated exclusively for exempt purposes within the meaning of I.R.C. section 501(c)(3), and that no part of your net earnings inures to the benefit of private shareholders or individuals. Also, you have failed to keep adequate books and records as required by I.R.C. section 6001 and the regulations thereunder.

Despite numerous requests to you to file your form 990 for the year ended 06/30/20XX, no requested information has been provided to us. Based upon the above, we are revoking your organization's exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code prospectively to July 1, 20XX.

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 July 1, 20XX, 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 and ask for Taxpayer Advocate assistance. Or you can contact the Taxpayer Advocate from the site where the tax deficiency was determined by calling, or writing to: Internal Revenue Service, Taxpayer Advocates 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 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,
Vicki L. Hansen, Acting,
Director, EO Examinations



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DEPARTMENT OF THE TREASURY

Internal Revenue Service

TEGE:EO 7908

625 Fulton Street

Brooklyn, NY, 11201

ORG
ADDRESS

Taxpayer Identification Number:

Form:

Tax Year(s) Ended:

Person to Contact/ID Number:

Contact Numbers:

Telephone:

Fax:

Certified Mail - Return Receipt Requested

Dear

We have enclosed a copy of our report of examination explaining why we believe revocation of your exempt status under section 501(c)(3) of the Internal Revenue Code (Code) is necessary.

If you accept our findings, take no further action. We will issue a final revocation letter.

If you do not agree with our proposed revocation, you must submit to us a written request for Appeals Office consideration within 30 days from the date of this letter to protest our decision. Your protest should include a statement of the facts, the applicable law, and arguments in support of your position.

An Appeals officer will review your case. The Appeals office is independent of the Director, EO Examinations. The Appeals Office resolves most disputes informally and promptly. 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.

You may also request that we refer this matter for technical advice as explained in Publication 892. If we issue a determination letter to you based on technical advice, no further administrative appeal is available to you within the IRS regarding the issue that was the subject of the technical advice.

Letter 3618 (04-2002)
Catalog Number 34809F

If we do not hear from you within 30 days from the date of this letter, we will process your case based on the recommendations shown in the report of examination. If you do not protest this proposed determination within 30 days from the date of this letter, the IRS will consider it to be a failure to exhaust your available administrative remedies. Section 7428(b)(2) of the Code provides, in part: "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Claims Court, or the District Court of the United States for the District of Columbia determines that the organization involved has exhausted its administrative remedies within the Internal Revenue Service." We will then issue a final revocation letter. We will also notify the appropriate state officials of the revocation in accordance with section 6104(c) of the Code.

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, however, 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:

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
Report of Examination

Form 886A	Department of the Treasury - Internal Revenue Service Explanation of Items	Attached to Ltr 3618
Name of Taxpayer ORG		Year/Period Ended June 30, 20XX

LEGEND

ORG = Organization name XX = Date

ISSUES:

This organization is exempt under section 501(c)(3). The organization has not filed a return Form 990, Return of Organization Exempt From Income Tax, since 20XX.

FACTS:

In November 20XX the Internal Revenue Service contacted the organization and advised them that they were required to file Form 990 and Forms 941, Employers Quarterly Return. On March 14, 20XX and July 24, 20XX you were once again advised, via certified letters, that we have no record of receiving these returns.

LAW:

Section 6033 of the Internal Revenue Code provides that every organization exempt from taxation under section 501(a) of the Code shall file an annual return, if the organization does not meet any of the exceptions, stating specifically the items of gross income, receipts and disbursements, and shall keep such records, render under oath such statements, make such other returns and comply with such rules and regulations as the Secretary of the Treasury or his delegate may from time to time prescribe.

Revenue Ruling 59-95, 1959-1 C.B. 627 states, in part, that the failure or inability of an organization to file a required information return can result in termination of the organization's exempt status because the organization is not complying with the conditions required for continuation of exempt status.

CONCLUSION:

To date, we have no record of receiving any returns filed by your organization. Based upon the facts indicated above, we are hereby proposing to revoke the organization's exempt status under section 501(c)(3) due to their failure to comply with the requirements of that section.

The effective date of revocation will be the first day of tax year 20XX06, accordingly the effective date of revocation is July 1, 20XX.

You are required to file Form 1120, U.S. Corporation Income Tax Return, for the all tax years beginning with year ended June 30, 20XX.

This letter supersedes letter dated March 06, 20XX.