20042707E

Internal Revenue Service
District Director

DEPARTMENT OF THE TREASURY
EP/EO Division (EPEO)

Date: JAN 06 1999

UIL: 501.00-00

[redacted]

Person to Contact:

Telephone Number:

Form Number:
990

E.I.N.: [redacted]

Dear Sir or Madam:

We have completed the review of your activities and examination of Form 990 for the year ended [redacted]. Based on the results of the examination, it is proposed that the exempt status of your organization under section 501 (c)(6) of the Internal Revenue Code (Code) be revoked effective [redacted].

You were created as a business league under the provisions of section 501(c)(6) of the Code, as a league of business providing [redacted].

Under the provisions of Code section 501(c)(6), business leagues are to provide for the betterment of all members of a specific line of business, and not to provide specific services to members.

During the examination, it was disclosed that the organization is operating an [redacted] program for members. The organization, for a fee, distributed [redacted] among members.

Although this activity was described in the organization's initial application for exemption, it has subsequently increased in scope, and it is the organization's primary activity under the years of examination.

The organization has agreed to the revocation by signing Form 6018, Consent to Proposed Adverse Action.

Accordingly, this letter constitutes your formal notification of the revocation of your organization exempt status under section 501(a) of the Code, as described in section 501(c)(6), effective for the tax year beginning [redacted].

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[redacted]

You are required to file Form 1120, U.S. Corporate Income Tax Return", for the tax year ended [redacted], and subsequent years with Ogden Service Center, 1160 W. 1200 South, Ogden, UT 84201.

We wish to thank you for your cooperation during the audit. Please contact our office if you have any questions.

Sincerely yours,

Steven. Jensen
District Director