

20044011E

Internal Revenue Service



Department of the Treasury  
1100 Commerce Street  
Dallas, TX 75242

Date: January 8, 2004

UIL: 501.00-00

Person to Contact:

Badge Number:

Contact Telephone Number:

EIN:

31 Hopkins Plaza  
Room 1520  
Baltimore, MD 21201

CERTIFIED MAIL

LAST DATE FOR FILING A  
PETITION WITH THE TAX  
COURT:

Dear Sir or Madam:

This is a final adverse determination as to your exempt status under section 501(c)(3) of the Internal Revenue Code (IRC). This letter supersedes our letter dated, December 1992, in which we determined that you were an organization described in the above Code section. With this letter, we are revoking your tax-exempt status as a section 501(c)(3) organization effective for the tax year beginning January 1.

, hereby referred to fails to meet both the organizational and operational tests required for exemption under section 501(c)(3). IRC 501(c)(3) exempts from taxation organizations which are organized and operated exclusively for charitable or educational purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation and which does not participate in, or intervene in, any political campaign on behalf of (or in opposition to) a candidate for public office.

It has been determined that no longer conducts any activities of its own. The activities are handled by an exempt operating foundation into which informally merged after having financial

DR-024-2004

difficulty in the . The activities, assets, finances, fundraising, and control of are now controlled by and not by . Therefore, no longer qualifies for tax-exemption on its own as a separate legal entity.

Contributions to your organization are no longer deductible under section 170 of the Internal Revenue Code.

With the above proper dissolution of assets and the merging into , you are not required to file Federal income tax returns on Form 1120, US Corporation Federal Income Tax Return.

The processing of corporate income tax returns and assessment of any taxes due will not be delayed because a petition for declaratory judgment has been filed under Internal Revenue Code section 7428.

If you decide to contest this determination in court, you must file a petition for declaratory judgment in the United States Tax Court, the United States Court of Federal Claims, or the United States District Court of the District of Columbia must be filed before the 91<sup>st</sup> day after the date this determination was mailed to you. Please contact the clerk of the appropriate court for rules regarding filing petitions for declaratory judgments and refer to the enclosed Publication 892. The last day for filing a petition for declaratory judgment in the United States Tax Court is . You may write to the United States Tax Court at the following address:

United States Tax Court  
400 Second Street NW  
Washington, DC 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 the Taxpayer Advocate from the site where the tax deficiency was determined by calling (410) 962-2082 or writing to:

Internal Revenue Service  
31 Hopkins Plaza  
Baltimore, MD 21201

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.

This letter should be kept with your permanent records.

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,



R. C. Johnson  
Director, EO Examinations

Enclosure:  
Publication 892