

20044012E



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
9450 Koger Blvd. Suite 101
St. Petersburg, FL 33702

Date: January 7, 2004

UIL: 501.00-00

Taxpayer Identification Number:

Person To Contact/ID#:

Contact Telephone Number

Contact Address:

LAST DATE FOR FILING A PETITION
WITH THE TAX COURT:

CERTIFIED MAIL

Dear Sir or Madam:

This is a final adverse determination that you do not qualify for exemption from income tax under section 501(a) of the Internal Revenue Code (I.R.C.) as an organization described in I.R.C. section 501(c)(3). Internal Revenue Service recognition of your status as an organization described in I.R.C. section 501(c)(3) is revoked, effective April 1, 2000.

Our adverse determination is made for the following reason(s):

You do not meet the operational test under section 501(c)(3) of the code or section 1.501(c)(3)-1 of the Income Tax Regulations.

Specific facts that contributed to this determination included:

Your activities were not in furtherance of charitable, educational, or religious purposes, but to serve the private interests of your president and her family.

You are required to file income tax returns on Form 1120 for the tax years ending _____, and all subsequent tax years. Form(s) 1120 for the year(s) ended _____ through _____ must be filed with this office within 30 days of the date of this letter unless a request for an extension of time is granted. Send such returns to the following address:

DR-025-2004

Internal Revenue Service
9450 Koger Blvd., Suite 101
St. Petersburg, FL 33702

Income tax returns for subsequent years are to be filed with the appropriate Campus identified in the instructions for those returns.

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

Because you did not protest the proposed revocation of your tax exempt status, it is further determined that you have exhausted your available administrative remedies for purposes of a declaratory judgment under section 7428 of the Code.

If you decide to contest this determination in court, you must initiate a suit of declaratory judgment in the United States Tax Court, the United States Claims 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 rules for initiating suits for declaratory judgment. You may write to the Tax Court at the following address:

United States Tax Court,
400 Second Street NW
Washington, D.C. 20217

The last day for filing a petition for declaratory judgment is

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 office located nearest you by calling 1(215) 861-1301 or by writing to:

Taxpayer Advocate Office
600 Arch Street
Philadelphia, PA 19106

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, not 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.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. Because this letter could help resolve any questions about your private foundation status, please keep it with your permanent records.

This is a final revocation letter.

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

Sincerely,
Steven T. Miller

Steven T. Miller
Director, EO

Enclosures;
Pub. 892