

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

JUL 3 1982

Gentlemen:

Your application for exemption from Federal income tax under Section 501(c)(3) of the Internal Revenue Code has been considered.

One of the basic requirements for exemption from Federal income tax is that the organization is organized for one or more exempt purposes. If the organization applying for exemption does not have an organizational instrument such as an Articles of Incorporation, articles of association, or a constitution setting forth aims and purposes, such applicant will not qualify for exempt status.

Accordingly, it is held that no organization exists; and, therefore, no determination letter can be issued.

If you do not agree with these conclusions, you may request Appeals Office consideration. To do this, you must submit to the District Director within 30 days from the date of this letter, a statement of facts, law, and arguments, in duplicate, which will clearly set forth your position. You also must state whether you wish an Appeals Office conference. Any submission must be signed by one of your principal officers. If the matter is to be handled by a representative, the Conference and Practice Requirements regarding the filing of a power of attorney and evidence of enrollment to practice must be met.

If you do not protest this proposed determination in a timely manner, it will be considered by the Internal Revenue Service as a failure to exhaust available administrative remedies. Section 7428(b)(2) of the Internal Revenue Code provides in part that, "A declaratory judgment or decree under this section shall not be issued in any proceeding unless that Court, the Court of Claims, or the District Court of the United States the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service."

	INITIATOR	REVIEWER	REVIEWER	REVIEWER	REVIEWER	REVIEWER	REVIEWER
DOE	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]			
UR-AMP							

[REDACTED]

On final determination, copies of this letter will be forwarded to appropriate State officials in accordance with Section 6104(a) of the Internal Revenue Code.

If we do not hear from you within the time specified, this communication will become our determination in the matter.

Very truly yours,

[REDACTED]
District Director

Enclosure:
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