

WIL
501.07-33

INTERNAL REVENUE SERVICE

DEPARTMENT OF THE TREASURY

Date: 03/16/01

Form:
990

Tax Period(s) Ended:

In Reply Refer To:

Person to Contact/ID Number:

Contact Telephone Number:

CERTIFIED MAIL

Dear Sir or Madam:

We have enclosed a copy of our examination report explaining why we believe an adjustment of your organization's exempt status is necessary.

If you do not accept our findings, you may appeal the proposed adverse determination through our office to the Office of Regional Director of Appeals. To request Appeals consideration, you should follow the instructions in the enclosed Publication 892. We will then forward your request to the Office of Regional Director of Appeals. If a hearing is requested, you will be contacted to arrange a mutually convenient time and place. When you write, please provide your daytime telephone number and the most convenient time for us to call in case we need to contact you.

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

If you accept our findings, you do not need to take further action. If we do not hear from you within 30 days from the date of this letter, we will process your case on the basis of the recommendations shown in the examination report and this letter will become final. In that event, you will be required to file Federal income tax returns on the form and for the tax period(s) shown above. File these returns with your key District Director for exempt organization matters within 60 days from the date of this letter, unless a request for an extension of time is granted. File returns for later tax years with the appropriate service center indicated in the instructions for those returns.

If you have any questions concerning this matter, you may write to the person whose name and IRS address are shown on this letter. If you write, please include your telephone number, the best time for us to call if we need more information, and a copy of this letter to help us identify your account. Please keep the original letter for your records.

If you prefer, you may call the person whose name and telephone number are shown on this letter. If this number is outside your local calling area, there will be a long distance charge to you. You may also call the IRS telephone number listed in your local directory. An IRS employee there may be able to help you, but the person at the address shown on this letter is the individual who can access your tax information and best help you obtain answers to any questions you may have.

You also 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 is not able to reverse legally correct tax determination, nor extend the time fixed by law that you have to file a petition in the U.S. 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. If you want Taxpayer Advocate assistance, please contact the Taxpayer Advocate for the IRS office that issued this letter. See the enclosed Notice 1214, "Helpful Contacts for Notice of Deficiency", for Taxpayer Advocate telephone numbers and addresses.

Thank you for your cooperation.

Sincerely,


R. Slaughter
Director, EO Examinations

Enclosure(s)
Form 6018
Notice 1214
Pub. 5
Pub. 892

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DEPARTMENT OF THE TREASURY

It was determined that your organization is a political subdivision with its income excluded under Section 115(1) of the Internal Revenue Code. You are no longer required to file annual information returns, Forms 990.