

Number: **200702046**  
Release Date: 1/12/07  
May 15, 2006  
UIL: 501.03-01

Legend:  
ORG = Name of Organization  
NUM = EIN Number  
Date1 = Effective Date

Date:  
Taxpayer Identification Number:  
NUM  
Person to Contact:  
Identification Number  
Contact Telephone Number:

LAST DATE FOR FILING A PLEADING  
WITH THE TAX COURT, THE CLAIMS  
COURT, OR THE UNITED STATES  
DISTRICT COURT FOR THE DISTRICT  
OF COLUMBIA: \_\_\_\_\_

Dear \_\_\_\_\_ :

This is a final determination regarding your exempt status under section 501(c)(3) of the Internal Revenue Code (IRC). Recognition of your exemption from Federal income tax as an organization described in Internal Revenue Code section 501(c) (3) is retroactively revoked to Date1 because it is determined that you have not established that you are observing the conditions required for the continuation of an exempt status.

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 inure 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 do not participate in, or intervene in, any political campaign on behalf of (or in opposition to) any candidate for public office.

IRC 6033 provides that every organization, except as provided therein, exempt from taxation under section 501(a) of the Code shall file an annual return, stating specifically

the items of gross income, receipts, and disbursements, and shall keep such records, render under oath such statements, make such other returns and comply with such rules regulations as the Secretary of the Treasury or his delegate may from time to time prescribe.

Revenue Ruling 59-95, 1959-1 CB 627 held that failure or inability to file the required Information return or otherwise to comply with the provision of the section 6033 of the Code and the regulations which implement it, may result in the termination of the exempt status of an organization previously held exempt, on the grounds that the organization has not established that it is observing the conditions required for the continuation of an exempt status.

In accordance with IRC 6033 and Revenue Ruling 59-95, we have determined that the organization has not established that it is observing the conditions required for continuation of exempt status.

We are revoking your exemption from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code effective Date1.

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

You are required to file Federal income tax returns on Form 1120. These returns should be filed with the appropriate Service Center for the year beginning Date1.

Processing of income tax returns and assessment of any taxes due will not be delayed should a petition for declaratory judgment be filed under section 7428 of the Internal Revenue Code.

If you decide to contest this determination in court, you must file a pleading seeking a declaratory judgment in the United States Tax Court, the United States Court of Federal Claims, or the District Court of the United States for the District of Columbia before the 91<sup>st</sup> day after the date this determination was mailed to you. Contact the clerk of the appropriate court for the rules regarding filing pleadings for declaratory judgments and refer to the enclosed Publication 892. You may write to these courts at the following addresses:

United States Tax Court  
400 Second Street, NW  
Washington, DC 20217

United States Court of Federal Claims  
717 Madison Place, NW  
Washington, DC 20005

United States District Court for the District of Columbia  
333 Constitution Avenue, NW  
Washington, DC 20001

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 cannot reverse a legally correct tax determination, or extend the time fixed by law that you have to file a petition in a United States 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. You can call 1-877-777-4778 and ask for Taxpayer Advocate assistance. If you prefer, you may contact your local Taxpayer advocate at: Internal Revenue Service, Local Office.

We will notify the appropriate State Officials of this action, as required by section 6104(c) of the Internal Revenue Code.

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

Sincerely yours,

Martsha A. Ramirez  
Director, EO Examinations

Enclosure:  
Publication 892

Taxpayer Identification  
Number:  
Organization  
Form: 990  
Tax Year Ended:  
December 31  
Person to Contact:  
Contact Number:

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

Dear \_\_\_\_\_ :

IN our letter dated September 19, we requested you furnish a copy of Form 990 for the year ended December 31. To date, this return has not been furnished, or otherwise filed. This notice requests the return be filed with the above office within 30 days of the date of this letter.

In addition, your organization may be subject to a failure to file penalty imposed by Internal Revenue Code Section 6652(c)(1). This penalty is \$20 per day during which the failure continues, up to the lesser of \$10,000 or 5% of the organization's gross receipts. For organizations with gross receipts in excess of \$1 million, the penalty is \$100 per day, with a maximum of \$50,000. The penalty may be avoided if the organization provides a reasonable explanation for the failure. Please include such an explanation with the requested return.

If the organization fails, without reasonable cause, to file the required form, its exempt status will be revoke because it has failed to establish it is observing the conditions required for continuation of its exempt status (Revenue Ruling 59-95, 1959-1 C.B. 627)

If we do not hear from you within 30 days from the date of this letter, we will process the case based on the revenue ruling. If you have any questions, please contact the person at the telephone number shown in the heading of this letter.

Sincerely,

Marsha A. Ramirez  
Director, EO Examinations