

200819021

Internal Revenue Service  
Appeals Division  
1352 Marrows Rd  
Newark, DE 19711

CERTIFIED

Department of the Treasury

UIL: 9999.98-00

Date: FEB 15 2008

Redaction legend:

A=

B=

C=

A

B

Taxpayer Identification Number:

Q

Person to Contact:

Employee ID Number:

Tel:

Fax:

Refer Reply to:

AP:LA:EMW

In Re:

Exempt status

Tax Years: and all  
subsequent years

Last Day to File a Petition with the  
United States Tax Court:

Dear :

This is a final adverse determination as to your exempt status under section 501(a) of the Internal Revenue Code ("IRC") as an organization described under section 501(c)(3). Our adverse determination was made for the following reasons:

You did not establish that you were operated exclusively for exempt purposes as required by section 501(c)(3) of the Internal Revenue Code. You have not established that your income did not inure to the benefit of private individuals and shareholders, which is prohibited by IRC § 501(c)(3). You are operated for a substantial private purpose, which is prohibited by Internal Revenue Code section 501(c)(3).

Contributions to your organization are not deductible under IRC § 170. You are required to file federal Forms 1120, U.S. Corporation Income Tax Return, for the years shown above.

If you decide to contest this determination under the declaratory judgment provisions of Code section 7428, a petition to the United States Tax Court, the United States Court of Claims, or the district court of the United States for the District of Columbia must be filed before the 91<sup>st</sup> (ninety-first) day after the date this determination was mailed to you. Contact the clerk of the appropriate court for rules for filing petitions for declaratory judgment. To secure a petition form from the United States Tax Court, write to the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 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.

Taxpayer Advocate assistance cannot be used as a substitute for established IRS procedures, formal appeals procedures, etc. The Taxpayer Advocate is not able to reverse legal or technically correct tax determinations, or 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 final adverse determination of your exempt status, as required by Code section 6104(c).

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

Sincerely,

*Sanford Robbins*

*for* Charles F. Fisher  
Appeals Team Manager

cc: