

Internal Revenue Service
4920DAL: EO Mandatory Review
1100 Commerce Street
Dallas, Tx 75242

Department of the Treasury

Employer Identification No.:

Person to Contact:

Number: **201406017**
Release Date: 2/7/2014

Employee ID Number

Date: July 22, 2009

Tel:
Fax:

LEGEND
ORG - Organization name
XX - Date Address - address

ORG
ADDRESS

Form Required to be Filed:
Tax Years:

Last date for filing a petition with the
Tax Court, the Cairns Court, or the United
States District Court for the District of
Columbia:

October 20, 20XX

Certified Mail

UIL: 501.03-00

Dear

This is a final adverse determination as to your exempt status under section 501(c)(3) of the Internal Revenue Code (IRC). It is determined that you are no longer recognized as exempt from Federal income tax under IRC section 501(c)(3), effective December 29, 1999, for the following reason(s):

In your letter(s) dated March 12, 20XX and December 16, 20XX, we requested information necessary to conduct an examination of your Form 990 for the year ended December 31, 20XX. We have not received the requested information.

Section 1.6033-2(h)(2) of the Income Tax Regulations provides, in part, that every organization which is exempt from tax, shall submit such additional information as may be required by the Internal Revenue Service for the purpose of inquiring into its exempt status.

Since you have not provided the requested information, we hereby revoke your organization's exemption from Federal income tax under section 501(c)(3) of the internal Revenue Code effective January 1, 20XX.

Contributions to your organization are not deductible under IRC section 170.

You are required to file Federal income tax returns on the form indicated above. You should file these returns within 30 days from the date of this letter, unless a request for an extension of time is granted. File the returns in accordance with their instructions, and do not send them to this office. Processing of income tax returns and assessment of any taxes due will not be delayed because you have filed a petition for declaratory judgment under IRC section 7428.

If you decide to contest this determination under the declaratory judgment provisions of IRC 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 within 90 days from the date this determination letter 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 or you can contact your nearest Advocate's office, in this case by calling (215) 861-1304 or writing to:

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, nor extend the time fixed by law that you have to file a petition in 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 have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

Douglas H. Shulman
Commissioner

Sunita Lough
Director, EO Examinations

Attachments:

Publication 892



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
Internal Revenue Service
EO Examinations Mandatory Review
1100 Commerce Street
Dallas, Texas 75242

March 31, 2009

Taxpayer Identification Number:

Form:

Tax Year(s) Ended:

December 31,

Person to Contact/ID Number:

Contact Numbers:

Telephone:

Fax:

Certified Mail - Return Receipt Requested

Dear :

We have enclosed a copy of our report of examination explaining why we believe revocation of your exempt status under section 501(c)(3) of the Internal Revenue Code (Code) is necessary.

If you accept our findings, take no further action. We will issue a final revocation letter.

If you do not agree with our proposed revocation, you must submit to us a written request for Appeals Office consideration within 30 days from the date of this letter to protest our decision. Your protest should include a statement of the facts, the applicable law, and arguments in support of your position.

An Appeals officer will review your case. The Appeals office is independent of the Director, EO Examinations. The Appeals Office resolves most disputes informally and promptly. The enclosed Publication 3498, *The Examination Process*, and Publication 892, *Exempt Organizations Appeal Procedures for Unagreed Issues*, explain how to appeal an Internal Revenue Service (IRS) decision. Publication 3498 also includes information on your rights as a taxpayer and the IRS collection process.

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

Letter 3618 (04-2002)
Catalog Number 34809F

If we do not hear from you within 30 days from the date of this letter, we will process your case based on the recommendations shown in the report of examination. If you do not protest this proposed determination within 30 days from the date of this letter, the IRS will consider it to be a failure to exhaust your available administrative remedies. Section 7428(b)(2) of the Code provides, in part: "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Claims Court, or the District Court of the United States for the District of Columbia determines that the organization involved has exhausted its administrative remedies within the Internal Revenue Service." We will then issue a final revocation letter. We will also notify the appropriate state officials of the revocation in accordance with section 6104(c) of the Code.

You 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 may call toll-free 1-877-777-4778 and ask for Taxpayer Advocate Assistance. If you prefer, you may contact your local Taxpayer Advocate at:

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter. If you write, please provide a telephone number and the most convenient time to call if we need to contact you.

Thank you for your cooperation.

Sincerely,



Sunita Lough
Director, EO Examinations

Enclosures:
Publication 892
Publication 3498
Report of Examination

Form 886-A	EXPLANATION OF ITEMS	Schedule or Exhibit No. 1
Name of Taxpayer:		Year Ended

ADDENDUM

ISSUE:

Whether the organization continues to qualify for exemption from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code.

FACTS:

The last Form 990 received from _____ was for the year ended December 31, _____. Efforts to contact the organization for the purpose of setting a time, date, and location for an audit were unsuccessful. Two letters mailed to the President were not returned by the post office. However, the President did not respond, and the most recent letter has been returned. All letters mailed to other officers of the organization have been returned by the post office.

Two Forms W-2 were filed for the year ended December 31, _____ totaling \$ _____ wages paid. Two Forms W-2 were filed for the year ended December 31, _____ totaling \$ _____ wages paid. One Form W-2 was filed for the year ended December 31, _____ totaling \$ _____ wages paid. No Forms W-2 were filed for the years ended December 31, _____ paid.

The wages reported paid in _____ exceed the \$ _____ requirement for filing Form 990.

LAW:

Operational Test

Section 501(c)(3) of the Internal Revenue Code provides that organizations must be organized and operated exclusively for religious, charitable, and educational purposes, no part of the net earnings shall inure to the benefit of private shareholders and individuals.

Section 1.501(c)(3)-1(d)(1)(ii) of the Income Tax Regulations provides that an organization is not organized or operated exclusively for one or more exempt purposes unless it serves a public rather than a private interest. Thus, it is necessary for an organization to establish that it is not organized or operated for the benefit of private interests such as designated individuals, the creator or his family, shareholders of the organization, or persons controlled, directly or indirectly, by such private interests.

Form 886-A	EXPLANATION OF ITEMS	Schedule or Exhibit No. 1
Name of Taxpayer:		Year Ended

Rev. Proc. 90-27, 1990-1 C.B. 514 provides that where there is a material change inconsistent with exemption, in the character, the purpose, or the method of operation of an organization, revocation will ordinarily take effect as of such material change.

Returns and Reports

Section 6001 of the Code indicates the notice or regulations requiring records, statements, and special returns means every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe. Whenever in the judgment of the Secretary it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show whether or not such person is liable for tax under this title.

Section 6033(a)(1) of the Code states in general --Except as provided in paragraph (2), every organization exempt from taxation under section 501(a) shall file an annual return, stating specifically the items of gross income, receipts, and disbursements, and such other information for the purpose of carrying out the internal revenue laws as the Secretary may by forms or regulations prescribe, and shall keep such records, render under oath such statements, make such other returns, and comply with such rules and regulations as the Secretary may from time to time prescribe.

Revenue Ruling 59-95, 1959-1 CB 627, (Jan. 01, 1959) held that failure or inability to file the required information return or otherwise to comply with the provision of 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.

GOVERNMENT'S POSITION:

The organization's exempt status is recommended for revocation based on the fact that it has not complied with the requirements to maintain its exemption. It has not filed the required returns to maintain exemption and is no longer offering any services or performing any charitable acts.

TAXPAYER'S POSITION:

Taxpayer's position is unknown at the time of this report.

Form 886-A	EXPLANATION OF ITEMS	Schedule or Exhibit No. 1
Name of Taxpayer:		Year Ended

CONCLUSION:

Based on the above, we propose to revoke the exempt status effective January 1, . Any contributions made to are no longer deductible as charitable contributions.

If this proposed revocation becomes final, appropriate State officials will be advised of the action in accordance with IRC 6104(c) and applicable regulations.