

**Internal Revenue Service
Appeals**

Number: **201731019**
Release Date: 8/4/2017

Date: May 9, 2017

A = Name
B = Address

Department of the Treasury

Address any reply to:
Appeals Office
Royal Palm One, Suite 350
1000 South Pine Island Road
Plantation, FL 33324
Employer Identification Number:

Person to Contact:

Contact Telephone Number:

Fax Number:

UIL: 7428.00-00

Certified Mail

Name = A
Address = B
EIN = C
POA = D

Dear _____ :

This is our final adverse determination with respect to your exempt status under section 501(a) of the Internal Revenue Code ("Code"). Recognition of your exemption under Code section 501(c)(3) is revoked beginning January 1, 20XX.

The revocation of your exempt status was made for the following reason:

_____ is not operated exclusively for exempt purposes. Under Treasury Reg. § 1.501(c)(3)-1(c)(1), an organization will be regarded as operated exclusively for one or more exempt purposes only if it engages primarily in activities which accomplish one or more such exempt purposes specified in section 501(c)(3). An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.

Contributions to your organization are no longer deductible under IRC §170.

You are required to file income tax returns on Form 1120. These returns should be filed with the appropriate Service Center for the tax year ending December 31, 20XX and for all tax years thereafter in accordance with the instructions of the return.

Processing of income tax returns and assessments 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 under the declaratory judgment provisions of section 7428 of the Code, a petition to the United States Tax Court, the United States Claims Court, or the