



DEPARTMENT OF THE TREASURY

Internal Revenue Service
TE/GE EO Examinations
1100 Commerce Street MC 4920 DAL
Dallas, TX 75242

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

Date: JUN 12 2017

Number: **201751017**
Release Date: 12/22/2017

Person to Contact:
Identification Number:
Telephone Number:
In Reply Refer to:

UIL: 501.03-00

LAST DATE FOR FILING A PETITION
WITH THE TAX COURT:

CERTIFIED MAIL - Return Receipt Requested

Dear :

This is a Final Adverse Determination Letter that your exempt status under section 501(c)(3) of the Internal Revenue Code (IRC) is revoked. Recognition of your exemption under IRC section 501(c)(3) is revoked effective January 1, 20xx.

Our adverse determination was made for the following reason(s):

You have not established that you are operated exclusively for an exempt purpose or that you have been engaged primarily in activities that accomplish one or more exempt purposes within the meaning of IRC section 501(c)(3).

You have not established that no part of your net earnings inure to the benefit of any private shareholder or individual.

Contributions to your organization are not 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 ending December 31, 20xx and for all years thereafter.

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 initiate a suit for declaratory judgment in the United States Tax Court, the United States Claim Court or the District Court of the United States for the District of Columbia before the 91st day after the date this

determination was mailed to you. Contact the clerk of the appropriate court for the rules for initiating suits for declaratory judgment.

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. We can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for our assistance, which is always free, we will do everything possible to help you. Visit taxpayeradvocate.irs.gov or call 1-877-777-4778.

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,

Maria Hooke
Director, Exempt Organizations Examinations

Enclosure:
Publication 892



Department of the Treasury Internal Revenue Service

Department of the Treasury
Internal Revenue Service
TE/GE Exempt Organizations Examinations

Date:
12/27/2016
Taxpayer Identification Number:

Form:

Filing periods ended:

Person to Contact / ID Number:

Contact Numbers:

Manager's Name / ID Number:

Response Due Date:

Dear _____ :

Why I Am Sending You This Letter

I would like to notify you of the proposed adjustments to your exempt status. This proposal is based on the records you provided for the years under examination. I am requesting that you review our proposed adjustment and respond in one of the following ways:

- If you feel there is additional information, which may change the outcome of the examination, you may provide the additional information. Note: information is due no later than the response due date.
- If you do not agree with our conclusion, you may choose to appeal our decision.
- If you agree with my conclusions, please sign and return Form 5701.

Overall, we request that you return Form 5701 with your response. I ask that you send me the acknowledgement by Thursday, January 26, _____.

Communication

Please call me to discuss any potential issues and keep me informed of unavoidable delays. I'll do likewise. The audit will proceed faster if we address questions and concerns and provide information to each other in a timely manner. You may also speak to my manager at any time. My manager's name and phone number are also shown in the heading of this letter.

Thank you for your cooperation in this matter.

Sincerely,

May A. Epps
Acting Director, EO Examinations

Enclosures:
Form 5701
Form 886-A
Attachment (Exhibits 1 through 6)