



Department of the Treasury
Internal Revenue Service
Appeals Office
2525 Capitol Street, MS 201
Fresno, CA 93721

Date: **August 7, 2018**

Person to contact:
Name:
Employee ID number:
Telephone:
Fax:

Number: **201845030**
Release Date: 11/9/2018

Employer ID number:

Uniform issue list (UIL):
501.07-00
501.07-05
501.07-06

Certified Mail

Dear

This is a final adverse determination that you do not qualify for exemption from federal income tax under Internal Revenue Code (the "Code") Section 501(a) as an organization described in Section 501(c)(7) of the Code.

We made the adverse determination for the following reasons:

You exceed the allowable levels of non-member income and are not organized and operated exclusively for the pleasure and recreation of your members.

You're required to file federal income tax returns on Forms 1120, U.S. Corporation Income Tax Return. Mail your form to the appropriate Internal Revenue Service Center per the form's instructions. You can get forms and instructions by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

We'll make this letter and the proposed adverse determination letter available for public inspection under Section 6110 of the Code after deleting certain identifying information. We provided to you, in a separate mailing, Notice 437, Notice of Intention to Disclose. Please review the Notice 437 and the documents attached that show our proposed deletions. If you disagree with our proposed deletions, follow the instructions in Notice 437.

If you decide to contest this determination, you can file an action for declaratory judgment under the provisions of Section 7428 of the Code in either:

- The United States Tax Court,
- The United States Court of Federal Claims, or
- The United States District Court for the District of Columbia