



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities

Release Number: 202535012
Release Date: 8/29/2025
UIL Code: 501.03-00

Date:

June 4, 2025

Taxpayer ID number (last 4 digits):

Form:

Tax periods ended:

Person to contact:

Name:

ID number:

Telephone:

Fax:

Last day to file petition with United States
Tax Court:

September 2, 2025

CERTIFIED MAIL - Return Receipt Requested

Dear [REDACTED]:

Why we are sending you this letter

This is a final determination that you don't qualify for exemption from federal income tax under Internal Revenue Code (IRC) Section 501(a) as an organization described in IRC Section 501(c)(3), effective [REDACTED]. Your determination letter dated [REDACTED], is revoked.

Our adverse determination as to your exempt status was made for the following reasons: Your organization, over multiple years, has allowed one or more officers to derive private benefit. Federal tax law mandates that exempt organizations be organized and operated exclusively for purposes described in Internal Revenue Code (IRC) Section 501(c)(3). Additionally, organizations are strictly prohibited from allowing earning and/or assets to unjustly benefit private individuals. Thus, your organization does not meet requirements under IRC Section 501(c)(3).

Organizations that are not exempt under IRC Section 501 generally are required to file federal income tax returns and pay tax, where applicable. For further instructions, forms and information please visit [IRS.gov](https://www.irs.gov).

What you must do if you disagree with this determination

If you want to contest our final determination, you have 90 days from the date this determination letter was mailed to you to file a petition or complaint in one of the three federal courts listed below.

How to file your action for declaratory judgment

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

You must file a petition or complaint in one of these three courts within 90 days from the date we mailed this determination letter to you. You can download a fillable petition or complaint form and get information about filing at each respective court's website listed below or by contacting the Office of the Clerk of the Court at one of the addresses below. Be sure to include a copy of this letter and any attachments and the applicable filing fee with the petition or complaint.

You can eFile your completed U.S. Tax Court petition by following the instructions and user guides available on the Tax Court website at ustaxcourt.gov/dawson.html. You will need to register for a DAWSON account to do so. You may also file your petition at the address below:

United States Tax Court
400 Second Street, NW
Washington, DC 20217
ustaxcourt.gov

The websites of the U.S. Court of Federal Claims and the U.S. District Court for the District of Columbia contain instructions about how to file your completed complaint electronically. You may also file your complaint at one of the addresses below:

US Court of Federal Claims
717 Madison Place, NW
Washington, DC 20439
uscfc.uscourts.gov

US District Court for the District of Columbia
333 Constitution Avenue, NW
Washington, DC 20001
dcd.uscourts.gov

Processing of income tax returns and assessments of any taxes due will not be delayed if you file a petition for declaratory judgment under IRC Section 7428.

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. However, you may be eligible for free help from the Taxpayer Advocate Service (TAS) if you can't resolve your tax problem with the IRS or if you believe an IRS procedure just isn't working as it should. TAS is an independent organization within the IRS that helps taxpayers and protects taxpayer rights. Visit TaxpayerAdvocate.IRS.gov/contact-us or call 877-777-4778 (TTY/TDD 800-829-4059) to find the location and phone number of your local advocate. Learn more about TAS and your rights under the Taxpayer Bill of Rights at TaxpayerAdvocate.IRS.gov. Do not send your Tax Court petition to TAS. Use the Tax Court address provided earlier in the letter. Contacting TAS does not extend the time to file a petition.

Where you can find more information

Enclosed are Publication 1, Your Rights as a Taxpayer, and Publication 594, The IRS Collection Process, for more comprehensive information.

Find tax forms or publications by visiting IRS.gov/forms or calling 800-TAX-FORM (800-829-3676). If you have questions, you can call the person shown at the top of this letter.

If you prefer to write, use the address shown at the top of this letter. Include your telephone number, the best time to call, and a copy of this letter.

You may fax your documents to the fax number shown above, using either a fax machine or online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security policies.

Keep the original letter for your records.

Sincerely,


Lynn A. Brinkley
Director, Exempt Organizations Examinations

Enclosures:
Publication 1
Publication 594
Publication 892



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
Exempt Organizations Examinations

Date:
February 21, 2025

Taxpayer ID number:

Form:

Tax periods ended:

Person to contact:

Name:

ID number:

Telephone:

Fax:

Address:

Manager's contact information:

Name:

ID number:

Telephone:

Response due date:

March 19, 2025

CERTIFIED MAIL – Return Receipt Requested

Dear [REDACTED]:

Why you're receiving this letter

We enclosed a copy of our audit report, Form 886-A, Explanation of Items, explaining that we propose to revoke your tax-exempt status as an organization described in Internal Revenue Code (IRC) Section 501(c)(3).

If you agree

If you haven't already, please sign the enclosed Form 6018, Consent to Proposed Action, and return it to the contact person shown at the top of this letter. We'll issue a final adverse letter determining that you aren't an organization described in IRC Section IRC 501(c)(3) for the periods above.

If you disagree

1. Request a meeting or telephone conference with the manager shown at the top of this letter.
2. Send any information you want us to consider.
3. File a protest with the IRS Appeals Office. If you request a meeting with the manager or send additional information as stated in 1 and 2, above, you'll still be able to file a protest with IRS Appeals Office after the meeting or after we consider the information.

The IRS Appeals Office is independent of the Exempt Organizations division and resolves most disputes informally. If you file a protest, the auditing agent may ask you to sign a consent to extend the period of limitations for assessing tax. This is to allow the IRS Appeals Office enough time to consider your case. For your protest to be valid, it must contain certain specific information, including a statement of the facts, applicable law, and arguments in support of your position. For specific information needed for a valid protest, refer to Publication 892, How to Appeal an IRS Determination on Tax-Exempt Status.

Fast Track Mediation (FTM) referred to in Publication 3498, The Examination Process, generally doesn't apply now that we've issued this letter.

4. Request technical advice from the Office of Associate Chief Counsel (Tax Exempt Government Entities) if you feel the issue hasn't been addressed in published precedent or has been treated inconsistently by the IRS.

If you're considering requesting technical advice, contact the person shown at the top of this letter. If you disagree with the technical advice decision, you will be able to appeal to the IRS Appeals Office, as explained above. A decision made in a technical advice memorandum, however, generally is final and binding on Appeals.

If we don't hear from you

If you don't respond to this proposal within 30 calendar days from the date of this letter, we'll issue a final adverse determination letter.

Contacting the Taxpayer Advocate Office is a taxpayer right

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS 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 TAS assistance, which is always free, TAS will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 877-777-4778.

Additional information

You can get any of the forms and publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, you can contact the person shown at the top of this letter.



Acting Supervisory Internal Revenue Agent

Enclosures:

Form 886-A, Form 4621-A

Form 6018, Publications 892 and 3498

Form 886-A (Rev. May 2017)	Department of the Treasury - Internal Revenue Service EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number (Last 4 digits)	Year/Period ended

ISSUE:

Determine if (" ") should retain their tax-exempt status under IRC §501(c)(3).

FACTS:

was incorporated in the State of on filed Form 1023, *Application for Recognition of Exemption Under section 501(c)(3) of the Internal Revenue Code* on and on received their determination letter from the IRS stating that was exempt from federal income tax under IRC 501(c)(3) with an effective date of .

's specific purpose as outlined in the Articles of Incorporation submitted with their application for tax exemption is to provide

's Articles of Incorporation allow for reasonable compensation to be paid to their officers, but prohibit excess private benefits to include loans to officers and inurement benefitting officers.

's application for tax exemption also provided the basis for the organization's conflict of interest policy. As stated in the application, the conflict of interest policy was enacted to protect the organization's interest when contemplating entering into a transaction that might result in a possible excess benefit for an officer of the corporation.

On electronically filed their Form 990 for the tax year ended . The address for the organization was , and they described their mission as

There were Board of Directors members listed with serving as secretary and holding the treasurer position. and are married and both drew a salary from the organization.

In Part X to the Form 990 reported \$ in loans receivable from officers or % controlled entities. The loans receivable as reported on the Form 990, Schedule L are as follows:

Form 886-A (Rev. May 2017)	Department of the Treasury - Internal Revenue Service EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number (Last 4 digits)	Year/Period ended

FACTS, continued:

	<u>Original amount</u>	<u>End of Year</u>	<u>Approved by Board</u>	<u>Written Agreement</u>
--	------------------------	--------------------	------------------------------	------------------------------

Total for

As reflected above, the amount that reported on Part X of the Form 990 matches the amount that reported on Part II of Schedule L to the Form 990. The purpose of the and loans were for capital, and the loans to the s state " " which is a standard accounting acronym for notes receivable. Additionally, the balance sheet for was provided by in response to several Information Document Requests ("IDR's") and the balance sheet shows under "Other current assets" that the s owe \$, which matches Schedule L to the Form 990.

In response to IDR #5 issued on , provided that has never taken a loan from and says they have loaned money to . In response to IDR #5 inquiries about the nature of each loan reported on their Schedule L, reported that there was no approval for each loan and no written contract for the release of the loan funds. He contends that and were never intended to be separate entities from and that the transfer of funds to these organizations was more accurately described as an operational function.

Both and have their own Employer Identification Numbers ("EIN") and are reported by on Form 990 Schedule R for related entities that of these entities are indeed separate for-profit entities and are in fact S-Corps, not sub-divisions within .

In addition to the items reported on Schedules L and R for the Form 990, the balance sheet reports a line of credit extended to in the amount of \$ and a loan to also in the amount of \$. did not provide any information relating to these loans and did not report these loans in Part X on the Form 990 balance sheet or in Schedule L.

The IRS requested multiple times for copies of meeting minutes for the Board of Directors, or any organizational body, for or for any meeting where these loans were discussed. has not produced any meeting minutes or any evidence that meetings took place and that these loans were discussed to any degree.

In IDR #5, the IRS requested documentation for the use and mileage records for several luxury automobiles that owned and reported on their own balance sheet. Those vehicles were a

Form 886-A (Rev. May 2017)	Department of the Treasury - Internal Revenue Service EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number (Last 4 digits)	Year/Period ended

FACTS, continued:

; "his and hers" vehicles, and; a . In response, stated in writing that these vehicles were driven by the s and other employees and that there were no mileage logs. They further stated that they "keep different vehicles at residence for immediate use for emergencies." Further, as operated hours per day, days per they had to go to the facility on many occasions to break up fights and catch a runner.

In addition to the other facts are the volume of credit card charges that are unexplained in relation to the exempt purpose of these transactions vs. personal use. In response to multiple IDRs issued to , a thorough explanation and complete documentation for all of the credit card expenses was not provided. and use company credit cards as does their daughter,

LAW:

IRC §501(a) states in part that an organization described in subsection (c) shall be exempt from taxation under this subtitle unless such exemption is denied under Section 502.

IRC §501(c)(3) exempts from taxation, corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation, and which does not participate in, or intervene in any political campaign on behalf of (or in opposition to) any candidate for public office.

IRC §509(a) states in part that for purposes of this title, the term "private foundation" means a domestic or foreign organization described in section 501(c)(3) other than

- (1) an organization described in section 170(b)(1)(A), other than clauses vii and viii,
- (2) an organization which
 - (A) normally receives more than one-third of its support in each taxable year from any combination of (i) gifts, grants, contributions, or membership fees, and
 - (ii) gross receipts from admissions, sales of merchandise, performance of services, or furnishing of facilities, in an activity which is not an unrelated trade or business, not including such receipts from any person, or from any bureau or similar agency of a governmental unit, in any taxable year to the extent such receipts exceed the greater of \$5,000 or 1 percent of the organization's support in such taxable year.

Form 886-A (Rev. May 2017)	Department of the Treasury - Internal Revenue Service EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number (Last 4 digits)	Year/Period ended

LAW, continued:

(B) normally receives not more than one-third of its support in each taxable year from the sum of (i) gross investment income and (ii) the excess (if any) of the amount of the unrelated business taxable income over the amount of the tax imposed by section 511;

IRC §4946(a)(1) - defines disqualified persons to include foundation managers, substantial contributors, or family members of the above.

IRC §6001 – Every person liable for any tax imposed by this title, or 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.

IRC §6033 – Except as provided in paragraph (3), 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.

26 CFR §1.501(c)(3)-1(a)(1) of the regulations provides that in order to be exempt as an organization described in section 501(c)(3) of the Code, the organization must be one that is both organized and operated exclusively for one or more purposes specified in that section.

26 CFR §1.501(c)(3)-1(c)(1) of the regulations provides that an organization will not be regarded as operated exclusively for exempt purposes if more than an insubstantial part of its activities is not in furtherance of exempt purposes.

26 CFR §1.501(c)(3)-1(d)(1)(ii) of the 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.

26 CFR §1.6001-1(c) - Records - In addition to such permanent books and records required by paragraph (a) of this section with respect to tax imposed by section 511 on unrelated business income, every organization exempt from tax under section 501(a) shall keep such permanent books of account or records, including inventories, as are sufficient to show specifically the items of gross income, receipts and disbursements. Such organizations shall also keep such books and records as are required to substantiate the information required by section 6033.

Form 886-A (Rev. May 2017)	Department of the Treasury - Internal Revenue Service EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number (Last 4 digits)	Year/Period ended

TAXPAYER'S POSITION:

has stated that certain records were destroyed in a flood and other records could not be found due to moving times. They also state that the s never borrowed funds from , and that they loaned money to .

GOVERNMENT'S POSITION:

should not retain their tax-exempt status under section 501(c)(3) of the Internal Revenue Code.

In , did not maintain adequate records that would allow for the examination of the organization's activities, finances and overall suitability for continued exemption. In response to IDRs, has offered bank documents and credit card statements, but relatively source documents such as receipts, vouchers or other required documentation to support the monies paid out by .

Regarding the loan receivable due from the s, the treasurer of , claims that there is no loan receivable and states that neither he nor his have ever borrowed money from , and to the contrary state that they have only ever loaned money to .

The fact of the matter is that in 's books and records and specifically in the balance sheet which they prepared, it shows under other current receivables that there is a receivable due from the s with a year-end balance of \$. That same balance sheet also shows that the balance of that loan was \$. To corroborate the difference between the beginning of the year and end-of-year balance is a \$ check from 's account at on , payable to the s.

Additionally, the balance sheet in Part X to the Form 990 shows year-end loans receivable from officers and % controlled entities with a balance of \$, which is slightly over \$ higher than the beginning year balance. To further bolster the case that there is a loan receivable to the s is the fact that Schedule L to the Form 990 for also shows the loan receivable and labels the loan as "N/R" which is the accounting acronym for notes receivable. All of these facts point to there being a loan receivable in the 's name.

Schedule L shows that the Board of Directors did not approve of the loan to the s and it also shows that there is no written agreement for the loan. Also troubling is the fact that since there is no written loan document there is no stated interest from which to base payments. Indeed, the loan increased in balance by approximately \$ in and no evidence has been presented to show why, who approved of it, and what interest or payments were increased from it.

Form 886-A (Rev. May 2017)	Department of the Treasury - Internal Revenue Service EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number (Last 4 digits)	Year/Period ended

GOVERNMENT'S POSITION, continued:

These facts, combined with [redacted]'s statement that the [redacted]s never borrowed from [redacted] show that either he is mistaken regarding borrowing [redacted] sums of money from [redacted], or as treasurer he doesn't maintain adequate records to show what all of these financial transactions are for, or both. Regardless of what the situation is, the lack of evidence supporting either a loan to [redacted] or a loan from the [redacted]s to [redacted] is evidence of disregarding [redacted]'s conflict of interest policy which calls for acting in the best interests of the organization.

Since [redacted] could not provide any evidence to show that the loan receivable from the [redacted]s was reported in error, the available evidence, as developed by and presented by [redacted], shows that the loan receivable and the continued upward increase in that balance from year to year indicate that the [redacted]s use the organization's cash reserves as a personal bank and are acts of private benefit and inurement which run contrary to 26 CFR §1.501(c)(3)-1(d)(1)(ii) and preclude tax-exemption based on 26 CFR §1.501(c)(3)-1(c)(1) and the requirement to operate for a public interest as opposed to a private interest.

In addition to the loan receivables due from the [redacted]s, Schedule L to the [redacted] Form 990 shows other loans to interested parties. Those interested parties are the [redacted]s who are the officers of [redacted]. Those entities are [redacted] and [redacted]. While [redacted] claims that these [redacted] entities were never meant to be separate and distinct entities from [redacted], the facts show differently. [redacted], each entity has their own Employer Identification Number ("EIN"). The IRS doesn't just hand out EINs, an entity has to apply for and then receive that EIN. An EIN signifies a separate and distinct organization. As treasurer of [redacted], and as an owner of the [redacted] and [redacted], [redacted] should have an understanding of these organization's status and what they applied for and the EIN that they received after it was requested.

Further, Schedule R to the [redacted] Form 990 shows that [redacted] and [redacted] are S-Corps, signifying that they are for-profit entities, and that [redacted] has a direct controlling entity. The fact that the organizations are S-Corps shows definitively that they are not sub-divisions within [redacted]. On Schedule L these loans are reported to have not received Board of Director approval and there is no written contract for the loans. With end of year balances of \$ [redacted] and \$ [redacted], respectively, it shows a lack of knowledge and judgment regarding protecting [redacted]'s assets and with the [redacted]s having at least some direct connection to these organizations there is substantial private benefit based on the monetary value of each loan.

In addition to the loans to the [redacted]s and loans to the [redacted] organizations that are controlled by the [redacted]s, in [redacted] issued other loans to organizations named [redacted] and [redacted] in the amount of \$ [redacted] for each. [redacted] did not provide any documentation for these loans to include any evidence of contracts or the purpose of the loans. They also did not include these loans in the total for loans receivable on the Form 990 balance

Form 886-A (Rev. May 2017)	Department of the Treasury - Internal Revenue Service EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number (Last 4 digits)	Year/Period ended

GOVERNMENT'S POSITION, continued:

sheet. This documentation practice is consistent with the other loans on the books and emphasize the lack of internal controls, knowledge of recordkeeping requirements and a viewpoint that this organization is in business as a lending institution as opposed to what they received tax-exemption for. It also shows a flagrant disregard for protecting assets.

On 's balance sheet, they list luxury vehicles to include a valued at \$; "his and hers" valued at \$ and a valued at \$. These vehicles are in addition to various vans, trucks and more modest sedans which are used for the organization's activities. 's response to IRS inquiries regarding vehicle use and mileage logs to track personal vs. business use was to say that these vehicles were driven by the s and other employees and that there were no mileage logs. They further stated that they "keep different vehicles at residence for immediate use for emergencies." Further, as operated hours per day, days per week they had to go to the facility on many occasions to break up fights and catch a runner.

has several vehicles that are sedans on the books that are far more modest, including a , and a . has not provided any reasonable explanation why luxury vehicles are required to carry-on the mission of driving to the facility after hours for an emergency. has also failed to maintain any sort of records to detail business use and personal use. This lack of recordkeeping shows, again, the existence of below average internal controls and matches the issues the Service finds with the many loans that issues out. Specifically the deficiencies relating to proper recordkeeping run contrary to the requirements in 26 CFR §1.6001-1(c).

The recordkeeping failures show a lack of knowledge and judgment regarding protecting 's assets and with the s driving all of the luxury vehicles there is substantial evidence of private benefit based on the purchase and use of these luxury vehicles. These examples of private benefit add to the reasons for proposing revocation of tax-exempt status as does not operate exclusively for tax exempt purposes as required under 26 CFR §1.6001-1(c).

Regarding credit card expenses did not maintain receipts or documentation that would allow for a determination as to whether each credit charge was for an exempt purpose or a personal expense of the s paid for by .

There were furniture purchases, home supply store purchases, fast food purchases, and many other expenses that are unexplained totaling over \$. Having the receipt and other documentation would have provided documentary evidence to allow a determination on the character of each expense.

For the entirety of did not document their expenses and save receipts in a manner that

Form 886-A (Rev. May 2017)	Department of the Treasury - Internal Revenue Service EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number (Last 4 digits)	Year/Period ended

GOVERNMENT'S POSITION, continued:

would allow for a determination of a tax-exempt purpose versus a personal expenses. claims that some records were damaged or ruined in a flood and yet others cannot be located due to moving too many times. But the burden of proving whether an expense is for an exempt purpose or an act of private benefit is not up to the IRS. The \$ in charges on the credit cards are such that a reasonable person would have pause as to the tax-exempt benefit of such expenses.

The lack of proper documentation for expenditures violates the requirements of 26 CFR 1.6001-1(c) in that the records are not sufficient to show specifically certain items to include whether disbursements were for tax-exempt purposes or if they were for personal expenses.

The failure to meet the requirements under section 1.6001-1(c) also calls into question whether meets the requirements under IRC 6033 regarding the accuracy of the return filed. Leaving aside whether the expenditures are exempt function expenses, the balance sheet as reported on the Form 990 is under-stated by at least \$ in the asset column since failed to report on that balance sheet the loans to and . In addition, the income statement in and the income statement in Part VIII of the Form 990 differs by approximately \$, which has not been explained by .

What is important to remember concerning this proposal for revocation of tax-exempt status is that constructed and provided the internal balance sheets and income statements and provided differing information to the return preparer for preparation and filing of the Form 990. 's response to requests for documentation and explanations for issues identified to were lacking in all areas and are perceived to be intentional so as to cloud the issues at hand.

The documented private benefit regarding the loans to the s and to the separate entities that the s have some sort of control in, combined with what appears to be unnecessary expenditures on luxury vehicles for the s to drive, either for personal or work purposes, and with credit card expenditures exceeding \$ that cannot be verified if they were for business or personal reasons shows a pattern of either intentionally not recording items correctly to avoid questions, or not having the requisite knowledge to document things accurately to support the exempt activities that they pursue. While did conduct activities that are in pursuit of their exempt purposes, the existence of substantial private benefit precludes continued tax exemption.

Since at least , has not operated exclusively for tax exempt purposes within the meaning of Section 1.501(c)(3)-1(c)(1) of the regulations because more than an insubstantial part of its activities were not in furtherance of exempt purposes. allowed its' officers, and , to use the organization for their benefit in more than an insubstantial way.

Form 886-A (Rev. May 2017)	Department of the Treasury - Internal Revenue Service EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number (Last 4 digits)	Year/Period ended

CONCLUSION:

does not operate exclusively for tax exempt purposes within the meaning of Section 1.501(c)(3)-1(c)(1) of the regulations because more than an insubstantial part of its activities was not in furtherance of exempt purposes. The organization allowed its' officers to receive extensive private benefits that preclude continued exemption.

Therefore, we are proposing that the section 501(c)(3) tax-exempt status of the organization be revoked with an effective date of