

**Internal Revenue Service**

**Department of the Treasury**

Date: August 9, 2004

**200449044**

*UIL: 501.00-00*

**Person to Contact:**

**Badge Number:**

**Contact Telephone Number:**

**Contact Address:** \_\_\_\_\_

EIN:

**Last Day to Petition Tax Court:**  
November 8, 2004

**CERTIFIED MAIL**

Dear Sir or Madam:

This is a final revocation letter as to your exempt status under section 501(c) (3) of the Internal Revenue Code. The revocation of your exempt status is effective for year ending December 31, 2001 for the following reason(s):

You are not organized and operated exclusively for exempt purposes within the meaning of Internal Revenue Code section 501(c) (3). You have not been engaged primarily in activities which accomplish one or more exempt purposes. You are not a charitable organization within the meaning of Treasury Regulation 1.501(c) (3)-1(d).

Contributions to your organization are no longer deductible effective August 1, 2001.

If you decide to contest this determination in court, you must initiate a suit for a declaratory judgment in the United States Tax Court, the United States Court of Federal claims, or the District Court of the United States for the District of Columbia before the 91<sup>st</sup> day after the date of this final adverse determination letter was mailed to you. Please contact the clerk of the appropriate court for rules regarding filing petitions for declaratory judgments by referring to the enclosed Publication 892. You may write to the United States Tax Court at the following address: 400 Second Street, NW, Washington, DC 20217.



Since your exempt status has been revoked, you are required to file Form 1120, U.S. Corporation Income Tax Return, for all years beginning on or after August 1,

Income tax returns for subsequent years are to be filed with the appropriate Service Center identified in the instructions for those returns.

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 the Taxpayer Advocate assistance or you can contact the Advocate from the site where this issue was determined by writing to:

Brooklyn Office  
10 MetroTech Center  
625 Fulton Street  
Brooklyn, NY 11201  
(718) 488-2080

Taxpayer Advocate assistance cannot be used as substitute for established IRS procedures, formal appeals processes, etc. The Taxpayer Advocate is not able to reverse legal or technically correct tax determination, 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.

We will notify the appropriate State officials of this action, as required by section 6104(c) of the Internal Revenue Code.

This letter should be kept within your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely,

  
Betty A. McClernan  
Acting Director, EO Examinations PW

Enclosures:  
Publication 892