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DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

Date:

Person to Contact:

Badge Number:

Contact Telephone Number:

Contact Address:

EIN:

CERTIFIED MAIL

Last Day to Petition Tax Court:

Dear

This is a final revocation letter regarding your exempt status under section 501(c)(3) of the Internal Revenue Code. The revocation of your exempt status was made for the following reason(s):

fails to meet the requirement for exemption under I.R.C. Section 501(c)(3). Section 1.501(c)(3)-1(c)(2) of the regulations state that an organization is not operated exclusively for one or more purposes, if its net earnings inure in whole or in part to the benefit of private shareholder or individual.

It has been determined that _____ was not operated exclusively for charitable purposes. Examination findings have determined that _____ has been involved in repeated excess benefit transactions, which resulted in private benefit and inurement to your former President and Executive Director, _____ his family members and to your current President and Auctioneer _____ Both individuals were in a position to exercise substantial influence over the affairs of _____

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Based upon the above, we are revoking your organization's exemption from federal income tax under Section 501(c)(3) of the Internal Revenue Code, effective

Contributions to your organization are no longer deductible under Code section 170 after: _____ you are required to file income tax returns on Form 1120 for all years beginning on and after _____. 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 district court of the United States for the District of Columbia must be filed before the 91st day after the date this determination 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:

Since your exempt status has been revoked, you are required to file Form 1120, U.S. Corporation Income Tax Return, for all years beginning after _____ income tax returns for subsequent years are to be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:

Taxpayer Advocate assistance cannot be used as substitute for established IRS procedures, formal appeals processes, etc. The Taxpayer Advocate is not able

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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 Code section 6104(c).

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

A handwritten signature in black ink, appearing to read "R.C. Johnson". The signature is fluid and cursive, with the first name "R.C." and the last name "Johnson" clearly distinguishable.

R.C. Johnson,
Director, EO Examinations

Enclosures:
Publication 892

CC: