

UIL
501.36-00

200511019



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

**TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION**

MAR 31 2004

Employer Identification #

Person To Contact/ID#:

Contact Telephone Number

Contact Persons Address:

**LAST DATE FOR FILING A PETITION
WITH THE TAX COURT:**

CERTIFIED MAIL

Dear

This is a final adverse determination that you do not qualify for exemption from income tax under section 501(a) of the Internal Revenue Code (I.R.C.) as an organization described in I.R.C. section 501(c)(3). Internal Revenue Service recognition of your status as an organization described in I.R.C. section 501(c)(3) is revoked, effective .

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

You are not operated exclusively for exempt purposes within the meaning of I.R.C. section 501(c)(3). You are not an educational or charitable organization within the meaning of Treas. Reg. section 1.501(c)(3) -1(d).

Specific facts that contributed to this determination included:

1. You were unable to document that you have carried on any activities for charitable or other purposes described in I.R.C. section 501(c)(3).
2. Your primary activities have been the operation of an
an , and a . These activities were

200511019

operated on a commercial basis and were not for purposes described in I.R.C. section-501(c)(3).

Contributions made to you are no longer deductible as charitable contributions by donors for purposes of computing taxable income for federal income tax purposes.

Your are required to file income tax returns on Form 1120 for the tax year ending and all subsequent tax years.

If you decide to contest this determination in court, you must initiate a suit for declaratory judgment in 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 rules for initiating suits for declaratory judgment. You may write to the Tax Court at the following address:

United States Tax Court,

The processing of income tax returns and assessment of any taxes due will not be delayed because a petition for declaratory judgment has been filed under I.R.C. section 7428.

The last day for filing a petition for declaratory judgment is

If you have questions about this letter, please write to the person whose name and address are shown on this letter. If you write, please attach a copy of this letter to help identify your account. Keep a copy for your records. Also, please include your telephone number and the most convenient time for us to call, so we can contact you if we need additional information.

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. Or you can contact the Taxpayer Advocate office located nearest you by calling 1(877) 777-4778 or by writing to:

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

200511019

by law that you have to file a petition in the United States Tax 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 I.R.C. section 6104(c).

This is a final revocation letter.

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

Sincerely,


Steven T. Miller
Director, Exempt Organizations

Enclosures;
Pub. 892