



**DEPARTMENT OF THE TREASURY**

**INTERNAL REVENUE SERVICE**

**31 Hopkins Plaza, Room 1520**

**Baltimore, MD 21201**

**TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION**

Number: **200606048**  
Release Date: 2/10/06  
UIL:501.07-01

**Date: September 1, 2005**

**Taxpayer Identification Number:**

**Form: 990**

**Tax Year(s) Ended:**

**Person to Contact/ID Number:**

**CERTIFIED MAIL**

**Contact Numbers:**

**Telephone:**

Dear

This is a final determination regarding your exempt status under section 501(c)(7) of the Internal Revenue Code (IRC). Recognition of your exemption from Federal income tax as an organization described in Internal Revenue Code section 501(c)(7) is retroactively revoked to January 1, 2001 because it is determined that you have not established that you are observing the conditions required for the continuation of an exempt status.

You have agreed with us and have signed on \_\_\_\_\_ a Form 6018-A, Consent to Proposed Adverse Action, revoking your exempt status. If you still accept our findings, you do not need to take further action.

We have received your Form 1120 returns for the \_\_\_\_\_ through \_\_\_\_\_ years and will process them. You will be required to file Federal income tax returns Form 1120, *U.S. Corporation Income Tax Return* for all future years. File these returns with the appropriate service center indicated in the instructions for those returns.

Since this ruling has become final, it will be made available for public inspection under section 6110 of the Internal Revenue Code, after certain deletions of identifying information are made.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,

R. C. Johnson  
Director, EO Examinations