

DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE

1100 Commerce Street
Dallas, TX. 75242

**TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION**

Date November 18, 2004

Number: **200531019**
Release Date: 8/05/2005
TE:GE:EO

UIL: 501.15-00

Legend:

A= Name of Organization
B= Employer Identification Number
C= Tax Year Ended
D= Local Tax\Advocate's Office
Date1= Date of the letter
Date2= Effective Date

Taxpayer Identification Number:

B

Form:

Tax Year(s) Ended:

C

Person to Contact/ID Number:

Contact Numbers:

Telephone:

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

Dear

This is our final adverse determination letter as to your exempt status under § 501(c)(15) of the Internal Revenue Code. Although for the year of the examination, there was no evidence to support revocation, we have determined, and you have agreed, that for years beginning Date 2, you were not operated as an “insurance company” within the meaning of § 501(C)(15) of the Internal Revenue Code. Your exempt status is revoked effective Date 2.

Our decision is outlined in the Technical Advice Memorandum that is enclosed which further explains why we believe an adjustment of your organization's exempt status is necessary.

Although you have agreed to our determination that your exempt status under Internal Revenue Code section 501(c)(3) is revoked for all years beginning, Date 2, we have also enclosed Publication 892, Exempt Organization Appeal Procedures for Unagreed Issues, and Publication 3498, *The Examination Process*. These

publications include information on your rights as a taxpayer and they explain appeal rights.

Because this case involves exemption under I.R.C. § 501(c)(15), you cannot contest the adverse determination in a declaratory judgment action under I.R.C. § 7428. You can, however, contest the revocation of exempt status in the context of any related deficiency case involving adjustments that flow from the loss of exemption. Thus, you may file suit in United States Tax Court, the United States Court of Federal Claims, or United States District Court, from any deficiency notice issued in this case or a related case after satisfying procedural and jurisdictional requirements as described in Publications 3498 and 892.

You are required to file federal income tax returns for the tax period(s) shown above, for all years still open under the statute of limitations, and for all later years. File the federal tax return for the tax period(s) shown above with the Ogden Service Center within 60 days from the date of this letter, unless a request for an extension of time is granted. File returns for later tax years with the appropriate service center indicated in the instructions for those returns.

You have the right to contact the office of the Taxpayer Advocate. Taxpayer Advocate assistance is not a substitute for established IRS procedures, such as the formal appeals process. The Taxpayer Advocate cannot reverse a legally correct tax determination, or extend the time fixed by law that you have to file a petition in a United States 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. You may call toll-free 1-877-777-4778 and ask for Taxpayer Advocate Assistance. If you prefer, you may contact your local Taxpayer Advocate at:

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter. If you write, please provide a telephone number and the most convenient time to call if we need to contact you.

Thank you for your cooperation.

Sincerely,

**R. C. Johnson
Director, EO Examinations**

**Enclosures:
Publication 892
Publication 3498
Technical Advice Memorandum**