

**DEPARTMENT OF THE TREASURY**

**INTERNAL REVENUE SERVICE**

**TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION**

**TE/GE: EO Examination  
625 Fulton Street, Room 503  
Brooklyn, NY 11201**

Number:**200531021**

Release Date: 8/05/2005

TE:GE:EO

UIL: 501.03-00

Date: February 10, 2005

Taxpayer Identification Number:

N

Person to Contact:

Redaction Legend:

O= Organization

N= Employer Identification Number

Date1= Effective Date

Date2= First Taxable Year

Identification Number:

Contact Telephone Number:

LAST DATE FOR FILING A PLEADING  
WITH THE TAX COURT, THE CLAIMS  
COURT, OR THE UNITED STATES  
DISTRICT COURT FOR THE DISTRICT  
COLUMBIA: May 11, 2005

Dear :

This is a Final Adverse Determination Letter as to the O's exempt status under section 501(c)(3) of the Internal Revenue Code (the "Code").

Our adverse determination was made for the following reasons:

During the period under examination, O operated substantially for non-exempt purposes. Accordingly, O was not operated exclusively for exempt purposes within the meaning of section 501(c)(3) of the Code. O is not a charitable organization within the meaning of Treasury Regulations section 1.501(c)(3)-1(d)(2). O is not an organization which operates exclusively for one or more of the exempt purposes which would qualify it as an exempt organization.

Please refer to the attached Form 886-A which sets forth the detailed facts, law, and analysis upon which this final adverse determination is based.

Based upon these reasons, we are revoking O's section 501(c)(3) tax- exempt status effective Date1.

Contributions to your organization are no longer deductible under section 170 of the Internal Revenue Code.

You are required to file Federal income tax returns on Form 1041. These returns should be filed with the appropriate Service Center for the year ending Date2, and for all years thereafter.

Processing of income tax returns and assessment 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 in court, you must file a pleading seeking a declaratory judgment in the United States Tax Court, the United States Court of Federal Claims, or the United States District Court for the District of Columbia before the 91<sup>st</sup> day after the date this final determination was mailed to you. Please contact the clerk of the appropriate court for rules regarding filing pleadings for declaratory judgments and refer to the enclosed Publication 892. You may write to these courts at the following addresses:

United States Tax Court  
400 Second Street, NW  
Washington, D.C. 20217

United States Court of Federal Claims  
717 Madison Place, NW  
Washington, D.C. 20005

United States District Court for the District of Columbia  
333 Constitution Avenue, NW  
Washington, D.C. 20001

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 Taxpayer Advocate assistance. Or you can contact the Taxpayer Advocate from the site where the tax deficiency was determined by calling 1 (718) 488-2080, or writing to: Internal Revenue Service

Taxpayer Advocate –

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, nor extend the time fixed 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 section 6104(c) of the

Internal Revenue Code.

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

Thank you for your cooperation.

Sincerely yours,

Mark W. Everson  
Commissioner

By

R. C. Johnson  
Director, EO Examinations

Enclosures:  
Form 886-A  
Exhibit A to Form 886-A  
Publication 892