



**DEPARTMENT OF THE TREASURY**

**INTERNAL REVENUE SERVICE**

**TE/GE: EO Examination**

**625 Fulton Street, Room 503**

**Brooklyn, NY 11201**

**TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION**

Date: March 11, 2005

Number: **200531027**

Release Date: 8/05/2005

TE:GE:EO

Legend:

O= Organization

N= Employer Identification Number

Date1= Effective Date

UIL: 501.07-00

**Taxpayer Identification Number:**

**Form**

**990**

**Tax Year(s) Ended:**

**Person to Contact/ID Number:**

**Contact Numbers:**

**Telephone:**

**Fax**

**CERTIFIED MAIL – RETURN RECEIPT REQUESTED**

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 Date1, because it is determined that you have not established that you are observing the conditions required for the continuation of an exempt status.

We previously mailed you a report explaining our proposed revocation of your tax-exempt status. In that correspondence, we requested that you respond to the report within 30 days from the date of the letter accompanying the report.

Because we did not hear from you within that 30 day period, we will process your case on the basis of the recommendations shown in the report.

We have determined that you fail to qualify for exempt status under any other subsection of IRC 501(c).

You are required to file Federal income tax returns on Form 1120. These returns should be filed with the appropriate Service center for all years beginning Date1.

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.

Thank you for your cooperation.

Sincerely,

R. C. Johnson  
Director, EO Examinations