



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

Date: December 29, 2004

[Redacted]

EIN: [Redacted]

Form Numbers: 990 [Redacted]  
Tax Period Ended: [Redacted]  
Person to Contact: [Redacted]  
Contact Telephone Number: [Redacted]

Employee Identification Number: [Redacted]

Contact Address: [Redacted]

CERTIFIED MAIL

Dear [Redacted]

We have enclosed a copy of our report of examination explaining why we believe revocation of your exempt status under section 501(c)(19) of the Internal Revenue Code (Code) is necessary effective [Redacted]

You have agreed with us and have signed on October 2, 2004 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.

If we do not hear from you within 30 days from the date of this letter, we will process your case on the basis of the recommendations shown in the examination report and this letter will become final. In that event, you will be required to file Federal income tax returns Form 1120, *U.S. Corporation Income Tax Return* for the examination year ending [Redacted] and all future years. File these returns with the appropriate service center indicated in the instructions for those returns.

If you do not agree with our position, you may appeal your case. The enclosed Publications 3498, *The Examination Process* and 892, *Exempt Organizations Appeal Procedures for Unagreed Issues*, explains how to appeal an Internal Revenue Service (IRS) decision. Publication 3498 also includes information on your rights as a taxpayer and the IRS collection process.

31 Hopkins Plaza, Room 1520, Baltimore, Maryland 21201

UIL  
501.19-00

TP: [REDACTED]  
EIN: [REDACTED]

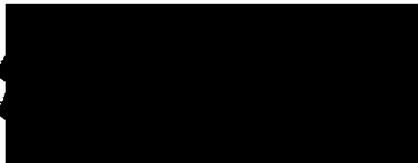
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If you request a conference, we will forward your written statement of protest to the Appeals Office and they will contact you. For your convenience, an envelope is enclosed.

If you or Appeals do not agree on some or all the issues after your Appeals conference, or if you do not request an Appeals conference, you may file suit in the United States Tax Court, the United States Court of Federal Claims, or the United States District Court, after satisfying procedural and jurisdictional requirements as described in Publications 3498 and 892.

You may also request that we refer this matter for technical advice as explained in Publication 892, *Exempt Organizations Appeal Procedures for Unagreed Issues*. If a determination letter is issued to you based upon technical advice, no further administrative appeal is available to you within the IRS on the issue that was the subject of the technical advice.

You also 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 is not able to reverse a legally correct tax determination, nor extend the time fixed by law that you have to file a petition in the U.S. 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. If you want Taxpayer Advocate assistance, please call toll-free 1-877-777-4778. If you prefer to respond by mail, please direct your correspondence to the following address:



If you have any questions, please call or write the contact person whose name and telephone number are shown above. If you write, please include your telephone number, the best time to call you if we need more information, and a copy of this letter to help us identify your account.

Thank you for your cooperation.

Sincerely,

R. C. Johnson  
Director, EO Examinations

**Enclosures:**

Examination Report  
Publications 3498 and 892  
Envelope

31 Hopkins Plaza, Room 1520, Baltimore, Maryland 21201