

**Internal Revenue Service**

Department of the Treasury

District  
Director



Person to Contact:



Telephone Number:



Refer Reply to:



Date:

June 26, 1990

RESPONSE DUE DATE:



Dear Sir or Madam:

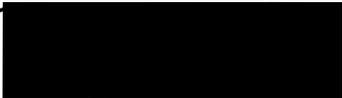
We have considered your application for exemption from Federal income tax as an organization described in section 501(c)(7) of the Internal Revenue Code.

Based on the information submitted, it appears that your organization resembles the social club described in Revenue Ruling 63-190, which provides assistance for its members and their families in the event of illness or death, and which does not qualify for exemption from Federal income tax under section 501(c)(7) or any other section of the Code.

Enclosed please find a copy of Revenue ruling 63-190 for your reference. If you are in agreement with our proposed determination, we request that you sign and return the enclosed agreement Form 6018 by the above due date. Also, please find enclosed Publication 892 regarding your appeal in this matter.

Thank you for your cooperation.

Very Truly Yours,



EO Specialist

Encl: Rev Rul. 63-190  
form 6018  
Pub. 892  
return envelop

Form **6018**  
(Rev. August 1983)

Department of the Treasury-Internal Revenue Service  
**Consent to Proposed Adverse Action**  
*(All references are to the Internal Revenue Code)*

Prepare In  
Duplicate

Case Number [REDACTED]	Date of Latest Determination Letter
Employer Identification Number [REDACTED]	Date of Proposed Adverse Action Letter
Name and Address of Organization [REDACTED]	

I consent to the proposed adverse action relative to the above organization as shown by the box(es) checked below. I understand that if Section 7428, Declaratory Judgments Relating to Status and Classification of Organizations under Section 501(c)(3), etc. applies, I have the right to protest the proposed adverse action.

**NATURE OF ADVERSE ACTION**

- Denial of exemption
- Revocation of exemption, effective
- Modification of exempt status from section 501(c)( ) to 501(c)( ), effective
- Classification as a private foundation (section 509(a)), effective
- Classification as a non-operating foundation (section 4942(j)(3)), effective
- Classification as an organization described in section 509(a)( ), effective
- Classification as an organization described in section 170(b)(1)(A)( ), effective

If you agree to the adverse action shown above, please sign and return this consent. You should keep a copy for your records.

If you sign this consent before you have exhausted your administrative appeal rights, you may lose your rights to a declaratory judgment under section 7428.

*(Signature instructions are on the back of this form.)*

Name of Organization	
Signature and Title	Date
Signature and Title	Date