



Department of Treasury
Internal Revenue Service
Ogden UT 84201-0023

Notice	CP120A
Notice date	November 17, 2014
Employer ID number	22-3944041
To contact us	Phone 1-877-829-5500 FAX 801-620-5555

Page 1 of 2

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[Barcode]

ALBUQ-METRO CHAPTER OF THE NATIONAL
% JON MCCORMICK
2823 RICHMOND DR NE
ALBUQUERQUE NM 87107-1918

Reed Chan
11.19.2014

41618

Important message about your failure to file an annual information return or electronic notice

Your organization's tax-exempt status was automatically revoked

We haven't received a response to the previous notice we sent asking you to file your annual information return or electronic notice. Because you haven't filed for three consecutive years, your organization's tax-exempt status was automatically revoked by law, effective May 15, 2014.

You are no longer tax-exempt. In addition, if you were eligible to receive tax-deductible contributions, you are no longer permitted to do so. Your organization's name was added to our list of organizations that are no longer tax exempt. You can find our list at www.irs.gov/charities. It is available to the public, state charity officials, and state tax officials.

What you need to do

- Because your organization is no longer tax-exempt, you may be required to file one of the following federal income tax returns:
 - Form 1120, U.S. Corporation Income Tax Return
 - Form 1041, U.S. Income Tax Return for Estates and Trusts
 The instructions for both returns explain who must file and when to file. You can download the returns and instructions at www.irs.gov. You can also obtain copies by calling 1-800-TAX-FORM (1-800-829-3676).
- Visit www.irs.gov/cp120a for more information if you think you received this notice in error.
- Contact your state to determine how this revocation affects your state responsibilities and requirements.

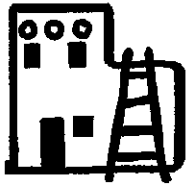
Next steps

Do the following if you want to reinstate your tax-exempt status:

- Apply for tax-exempt status by filing the appropriate application form below:
 - Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
 - Form 1024, Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120 and Form 8718, User Fee for Exempt Organization Determination Letter Request
 You must apply for reinstatement even if you did not have to apply for tax-exempt status originally.
- Send your completed application with the appropriate user fee to:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

Continued on back...



BRUNI•KARR

Rental & Management Agency



October 10, 2014

Internal Revenue Services
Exempt Organizations
PO Box 2508
Cincinnati, Ohio 45201
ATT: J. Christmas
Room 4-522
Group 7821

NOVEMBER 3, 2014

Attached are the
Articles of Incorporation.

Chesley Karr

Re: 22-3944041

Dear J. Christmas ID #05-35578,

Attached to this cover letter is:

- Information Request, First Request
- Certificate of Incorporation
- Bylaws of The Albuquerque/Metro Chapter of The National Association of Residential Property Managers
- Copy of IRS letter dated September 9, 2014
- Copy of IRS letter May 15, 2014 LTR 3367C S0 22-3944041

Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information and such facts are true, correct, and complete.

Thank you.

Chesley Karr

Chesley Karr, Albuquerque NARPM
Chapter President 2014

Save - Chesley, NARPM & IRS 10-10-14



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
 PO Box 2508
 Cincinnati, OH 45201

THE ALBUQUERQUE/METRO CHAPTER OF THE NATIONAL
 ASSOCIATION OF RESIDENTIAL PROPERTY MANAGERS, INC.
 C/O GAIL PHILLIPS
 4200 SILVER SE, SUITE D
 ALBUQUERQUE, NM 87108

Date:

October 22, 2014

Employer ID number:

22-3944041

Person to contact / ID number:

J. Christmas

ID# 05-35578

Contact telephone number:

513-263-3997

Contact fax number:

855-204-6185

Contact's supervisor:

K. Bibb

Supervisor's telephone number:

513-263-3647

Response due date:

November 5, 2014

Dear Sir or Madam:

Why you are receiving this letter

We need more information to complete consideration of your application for exemption.

What you must do

Provide responses to the questions listed on the enclosed *Information Request* using the submission instructions in the document. Your response should be submitted by the due date shown above. If you need additional time to respond, please call me at the telephone number listed at the top of this letter.

If you don't respond

If we don't hear from you by the due date, we'll send a letter stating your application is in suspense.

Additional information

If you have questions, you can call me at the telephone number listed at the top of this letter. If you have concerns after speaking with me, feel free to call my supervisor, whose name and telephone number are also listed at the top of this letter.

You can also contact the Taxpayer Advocate Service (TAS). TAS is an independent organization within the IRS. TAS helps taxpayers whose problems with the IRS are causing financial difficulties, who have tried but have not been able to resolve their problems with the IRS, and those who believe an IRS system or procedure is not working as it should. If you believe you are eligible for TAS assistance, call 1-877-777-4778, or for individuals who are deaf, hard of hearing, or have a speech disability, call TTY/TDD 1-800-829-4059. For more information, go to www.irs.gov/advocate.

THE ALBUQUERQUE/METRO CHAPTER OF THE NATIONAL ASSOCIATION OF RESIDENTIAL PROPERTY MANAGERS, INC.
22-3944041

Sincerely,

J. Christmas
Exempt Organizations Specialist

Enclosure:
Information Request

THE ALBUQUERQUE/METRO CHAPTER OF THE NATIONAL ASSOCIATION OF RESIDENTIAL PROPERTY MANAGERS, INC.
22-3944041

**Information Request
Second Request**

Information we need to make our determination

1. Please sign and date the statement below to attest that you have an appropriate organizing document (your original application did not contain a conformed copy). Also, indicate your entity type and give the exact date your organizing document was filed (if incorporated) or adopted (if an association or trust). (Complete items a, b, and c, below.)

- a. Sign below attesting you have an appropriate organizing document.

Chesley Karr Nov 3, 2014
SIGN HERE Date

- b. Check one:

Corporation (Articles of Incorporation with proof of filing with the state)

Association (Articles, Constitution, etc. with the exact date of adoption signed by two individuals)

Trust (Trust document signed and dated by at least one trustee)

- c. Enter date of filing or adoption:

I attest that the organization has an appropriate organizing document that was filed or adopted on June 23, 1999 (mm/dd/yyyy).

NOTE: It is not necessary to submit a copy of the actual document with your response. Your signature above is sufficient. Submitting a copy of the document or submitting conflicting supplemental information could delay the processing of your application.

How to submit the requested information (do's and don'ts)

- **Don't include** any personal identifying information like bank account or social security numbers that could result in identity theft or other adverse consequences if publicly disclosed. If we approve your application for exemption, we're generally required by law to make the application and the information you submit in response to this letter available for public inspection. If you have questions about the public inspection of your application or other documents, please call me.

- **Do include** the following declaration with your response, signed by one of your principal officers or directors:

Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information and such facts are true, correct, and complete.

- **Do attach** a copy of the cover letter to your response. This enables us to quickly and accurately associate your response with your case file.



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

THE ALBUQUERQUE/METRO CHAPTER OF THE NATIONAL
ASSOCIATION OF RESIDENTIAL PROPERTY MANAGERS, INC.
C/O GAIL PHILLIPS
4200 SILVER SE, SUITE D
ALBUQUERQUE, NM 87108

Date:

September 9, 2014

Employer ID number:

22-3944041

Person to contact / ID number:

J. Christmas

ID# 05-35578

Contact telephone number:

513-263-3997

Contact fax number:

855-204-6185

Contact's supervisor:

K. Bibb

Supervisor's telephone number:

513-263-3647

Response due date:

October 13, 2014

Dear Sir or Madam:

Why you are receiving this letter

We need more information to complete consideration of your application for exemption.

What you must do

Provide responses to the questions listed on the enclosed *Information Request* using the submission instructions in the document. Your response should be submitted by the due date shown above. If you need additional time to respond, please call me at the telephone number listed at the top of this letter.

If you don't respond

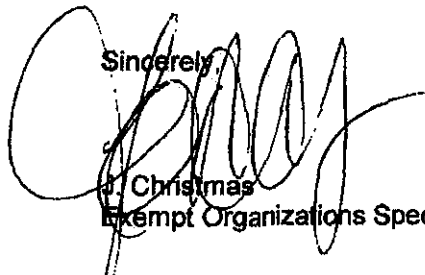
If we don't hear from you by the due date, we'll send a letter stating your application is in suspense.

Additional information

If you have questions, you can call me at the telephone number listed at the top of this letter. If you have concerns after speaking with me, feel free to call my supervisor, whose name and telephone number are also listed at the top of this letter.

You can also contact the Taxpayer Advocate Service (TAS). TAS is an independent organization within the IRS. TAS helps taxpayers whose problems with the IRS are causing financial difficulties, who have tried but have not been able to resolve their problems with the IRS, and those who believe an IRS system or procedure is not working as it should. If you believe you are eligible for TAS assistance, call 1-877-777-4778, or for individuals who are deaf, hard of hearing, or have a speech disability, call TTY/TDD 1-800-829-4059. For more information, go to www.irs.gov/advocate.

THE ALBUQUERQUE/METRO CHAPTER OF THE NATIONAL ASSOCIATION OF RESIDENTIAL PROPERTY
MANAGERS, INC.
22-3944041

Sincerely,

J. Christmas
Exempt Organizations Specialist

Enclosure:
Information Request

**Information Request
First Request**

Information we need to make our determination

1. Please submit a complete copy of your original organizing document and any amendments that show proof of filing or adoption.

- If you are a corporation, your Articles of Incorporation (and all amendments) must show proof of filing with your state of incorporation. We cannot accept a copy that only indicates it was sent to or received by the state.
- If you are an unincorporated association, your Articles of Association, Constitution, or other creating document and any amendments must show the specific date they were adopted and must be signed by more than one person. You can submit a declaration or other evidence of adoption, signed and dated by at least two officers or directors, if an original signed copy is not available.
- If you are a trust, your trust agreement and any amendments must be signed and dated by your trustee(s) and properly executed according to the laws of your state. The exact date and amount of funding should also be clearly indicated or submitted. It appears you may have selected an incorrect foundation classification. In order for us to determine the best foundation classification for you, please (a) sign and date below to authorize us to select the appropriate foundation classification for you or (b) explain how you meet the requirements of your requested foundation classification.

- a. Sign below authorizing us to select your appropriate foundation classification.

Charley Karr
SIGN HERE

Oct 8, 2014
Date

- b. OR explain how you meet the requirements of your requested classification.

2. Based on your legal date of formation, your exempt status was automatically revoked for failure to file a required annual information return or notice for three consecutive years.]

In order to qualify for streamlined retroactive reinstatement under Section 4, Rev. Proc. 2014-11, please sign and date below attesting that you were eligible to file either Form 990-EZ or Form 990-N, e-Postcard, for each of the three consecutive years that you failed to file a required annual return.

Sign below attesting you meet the retroactive reinstatement requirements of Section 4, Rev. Proc. 2014-11.

Charley Karr
SIGN HERE

Oct 8, 2014
Date

How to submit the requested information (do's and don'ts)

- **Don't include** any personal identifying information like bank account or social security numbers that could result in identity theft or other adverse consequences if publicly disclosed. If we approve your application for exemption, we're generally required by law to make the application and the information

THE ALBUQUERQUE/METRO CHAPTER OF THE NATIONAL ASSOCIATION OF RESIDENTIAL PROPERTY MANAGERS, INC.
22-3944041

you submit in response to this letter available for public inspection. If you have questions about the public inspection of your application or other documents, please call me.

- **Do include the following declaration with your response, signed by one of your principal officers or directors:**

Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information and such facts are true, correct, and complete.

- **Do attach a copy of the cover letter to your response.** This enables us to quickly and accurately associate your response with your case file.

- **Do fax or mail your response to:**

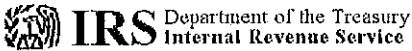
Fax:
855-204-6185
ATT: J. Christmas
Room 4-522
Group 7821

US Mail:
Internal Revenue Service
Exempt Organizations
PO Box 2508
Cincinnati, Ohio 45201
ATT: J. Christmas
Room 4-522
Group 7821

Street Address (delivery service):
Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg
Cincinnati, OH 45202
ATT: J. Christmas
Room 4-522
Group 7821

- **Don't provide multiple copies of your response.** Providing more than a single response may result in unnecessary delays in processing your response. We must process, assign, and review each piece of correspondence submitted (whether fax or mail).

- **Do allow adequate processing time if you want to call to verify we received your response.** If you fax your response, allow a minimum of three workdays from the day you fax it. If you mail your response, allow a minimum of seven workdays from the day you mail it.



Department of the Treasury
Internal Revenue Service

P.O. BOX 2508
CINCINNATI OH 45201

In reply refer to: 9999999999
May 15, 2014 LTR 3367C S0
22-3944041 000000 00

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BODC: TE

THE ALBUQUERQUE METRO CHAPTER OF
THE ASSOCIATION OF RESIDENTIAL PR
C/O TAMMY GOLDING
4200 SILVER SE STE D
ALBUQUERQUE NM 87108

Employer identification number: 22-3944041
Tax form: 1024
Document locator number: 17053-121-32701-4
For assistance, call: 1-877-829-5500

Dear Applicant,

We received your application for exemption from federal income tax and your user fee payment.

During the initial review process, applications for exemption are separated into two groups:

1. Those that can be processed based on information submitted
2. Those that require additional information to be processed

If your application falls in the first group you'll receive a determination letter within approximately 90 days from the date of this notice stating that you re exempt from federal income tax.

If your application falls in the second group, you'll be contacted when your application has been assigned to an Exempt Organizations specialist for review. You can expect to be contacted within approximately 180 days from the date of this notice. After 180 days, if you haven't been notified your application was assigned to a specialist, you can contact Customer Account Services Monday through Friday at the toll-free number shown above to check on its status. The individual calling on your behalf will need the following information:

- * Your name
- * Your employer identification number (EIN)
- * The document locator number listed above and assigned to your request
- * A proper power of attorney submitted with your exemption application, unless the individual calling is an officer or director and legally authorized to represent you

The IRS doesn't issue "tax-exempt numbers" or "tax-exempt certificates" for state or local sales or income taxes. If you need exemption from these taxes, contact your state or local tax offices.

Most organizations are required to file an annual information return

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May 15, 2014 LTR 3367C SO
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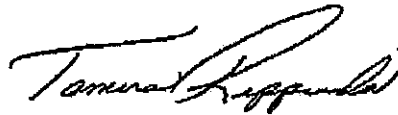
THE ALBUQUERQUE METRO CHAPTER OF
THE ASSOCIATION OF RESIDENTIAL PR
C/O TAMMY GOLDING
4200 SILVER SE STE D.
ALBUQUERQUE NM 87108

(Form 990, Form 990-EZ, or Form 990-PF) or electronic notice (Form 990-N, the e-Postcard) while their applications for exemption or miscellaneous determination requests are pending. If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked. Visit www.irs.gov and type "annual exempt organization return: who must file" in the search box for information on the types of organizations that are required to file annual returns or notices.

To receive the Exempt Organizations' EO Update, an electronic newsletter with information for tax-exempt organizations and tax practitioners, go to www.irs.gov/charities and click on "Free e-Newsletter."

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

Sincerely yours,



Tamera Ripperda
Director, Exempt Organizations

*See Lt
877-3600*