



Cleveland Pop Warner Association,
65 Glen Rd., PMB 163,
Garner, NC 27529

October 27, 2012

Internal Revenue Service Clergy
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

Reference: Employer ID Number: 56-1973067
Cleveland Pop Warner Association Tax Exempt Status Reinstatement Application

To Whom It May Concern:

Please find our organization's application for retroactive reinstatement of our Tax Exempt Status to the date of revocation (May 10, 2010). Due to the fact that the Corporate Tax Division is requesting tax payment, we would also like to request that, if possible, this application review be expedited. We have requested additional time from the Corporate Tax Division, in order to submit and process our application for reinstatement with the Tax Exempt Organizations Division.

Please see the attached application for reinstatement with all required documentation and 990-EZ forms for 2007, 2008, 2009, 2010, and 2011. We would like to request that our tax exempt status be reinstated back to the date of revocation (May 10, 2010) for the following reasons:

- 1) **We are currently investigating how our EIN was incorrectly associated with an organization in Shelby, NC resulting in our address being incorrect on the IRS website and on Guidestar (see attached documentation).** We believe that the Shelby address was associated with an organization with a similar name to ours (Cleveland County Pop Warner Association), and that our address has been incorrect with the IRS for several years. Our address was incorrect on the IRS website as recently as May 20, 2012. As a result of this error, we believe we may not have received important communications from the IRS for quite some time. We were completely unaware of this error with our address until May 2012 when we recruited a new board member to assist with grants who found the incorrect information on guidestar and on the IRS website. We are still, at this point, unclear as to how the IRS had our address listed incorrectly in their system/on their website, and would appreciate further clarification about this error.
- 2) **We are a new Board of a completely volunteer-run organization with no staff or employees to assist in clearing up this matter.** As the Board of this organization we have every interest in clearing up this matter as quickly and efficiently as possible and



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welcome any and all communication and guidance that you might offer. We take this matter very seriously and are invested in dedicating as much time as possible to resolve this matter, both with the tax-exempt organizations division and with the compliance division.

We welcome any and all direct communication with us that will assist us in determining the correct steps to take to bring our organization into compliance with all requirements and to be reinstated as Tax Exempt. We appreciate any additional time you might be able to grant and/or any guidance you might offer. Because we are all volunteers who work other jobs, the easiest way to directly contact us is by cell phone, e-mail, and mail. **In order to best facilitate communication, we would like to request that Kathryn Johnson serve as our primary point of contact related to these tax issues Ms. Johnson will be out of the country from November 3rd through November 18th, 2012, so please feel free to contact us as the Commissioner and Vice-Commissioner in her absence.**

Thank you again for your time and consideration.

Sincerely,

Walter Barnes
Commissioner
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Vice-Commissioner
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Kathryn Johnson
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