



Department of Treasury
Internal Revenue Service
Philadelphia PA 19255-0430

Notice	CP259
Tax period	December 31, 2011
Notice date	July 23, 2012
Employer ID number	56-1973067
Select code	20
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INTERNAL REVENUE SERVICE
PHILADELPHIA PA 19255-0430



561973067222

Fold here

Response form for Form 1120

Complete both sides of this form and send it to us along with your tax return in the enclosed envelope. Be sure our address shows through the window.

Provide your contact information

If your address has changed, please make the changes below.

POP WARNER LITTLE SCHOLARS INC
CLEVELAND POP WARNER FOOTBALL ASSOC
65 GLEN RD
GARNER NC 27529-7943

(919) 812-2304 a.m. p.m. (919) 601-5954 a.m. p.m.
Primary Phone Best time to call Secondary Phone Best time to call

1. Indicate whether any of the following circumstances apply to you

If you already filed a tax return

- I already filed a tax return for the tax period ending on December 31, 2011, and I am enclosing a signed and dated copy of the return as verification.

Name(s) shown on return _____

Employer identification number (EIN) listed on the return
Is this EIN different from the one on this notice? Yes No

Form(s) filed	Tax period(s)	Date tax return was filed

If you are filing late

- I'm enclosing a signed and dated copy of my tax return for the tax period ending on December 31, 2011 (plus any schedules and attachments).

Explain why you are filing late.

Continued on back...

119301

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Indicate whether any of the following circumstances apply to you - **continued**

If you don't think you have to file a tax return for the tax period ending on December 31, 2011

Explain why you don't think you are required to file a tax return for December 31, 2011.

- My corporation ceased operations on: _____
- My corporation filed a consolidated return with _____ under Employer Identification number _____.
- I am a single-member Limited Liability Corporation (LLC) and report my income under my Social Security number: _____.
- Other reason for not filing (explain below; attach additional sheets if necessary).

In the process of applying for retroactive reinstatement of our tax exempt status

Please see attached letter and documentation

If you have a credit or if you already made a payment or deposit

- I have a credit/payment/deposit and want it applied to the following:

Tax form	Tax period	Employer Identification number (EIN)

Note: You must file a tax return in order to apply a carry forward credit even though you might not be required to file.
 OR:
 I want to receive this credit as a refund check.
 Note: You must file a tax return to be eligible for a refund even though you might not be required to file.

2. Please sign and send this form to us

Under penalties of perjury, to the best of my knowledge, the information in this form is correct and complete.

[Signature] *Board Member* *8/16/12*

Signature Title Date



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

August 16, 2012

Department of Treasury
Internal Revenue Service
Philadelphia, PA 19255-0430

Reference: Employer ID Number: 56-1973067
Notice CP259 for 2010 & 2011 (Dated July 23, 2012)

2009,

To Whom It May Concern:

Thank you for your recent communication with our organization regarding our 2010 and 2011 taxes. This letter is written on behalf of Cleveland Pop Warner Association (CPWA), EIN 56-1973067 in response to notices received July 23, 2012 regarding failure to file 1120 tax returns for 2010 and 2011 (see attached notices).

We would like to request additional time to complete the 2010 and 2011 tax return forms 1120 for our organization 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. Your letter, dated July 23, 2012 was the first communication we have received about the failure to file 1120s for 2010 and 2011, as we recently corrected our address with the IRS once we noticed the error. We were completely unaware of this error 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.
- 2) **We are currently in the process of filing a 1023 application requesting retroactive reinstatement of our tax-exempt status and believe that the outcome or decision of the tax-exempt organizations division related to our application could affect what tax forms we are required to file.** (Our tax exempt status was revoked May 15, 2010, and because of our incorrect address, we received no communication from the IRS about this revocation).



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

- 3) **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 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. 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 but please feel free to also contact us as the Commissioner and Vice-Commissioner as needed.**

Thank you again for your time and consideration.

Sincerely,

Walter Barnes
Commissioner
(919) 601-5954
shannoncody@embarqmail.com

Chuck Chadwick
Vice-Commissioner
(919) 749-7457
coach.chuck@yahoo.com

Kathryn Johnson
Grants Director
(919) 812-2304
kvj1@embarqmail.com



Exempt Organizations Select Check

[Exempt Organizations Select Check](#)
[Home](#)

Automatic Revocation of Exemption Information

The federal tax exemption of this organization was automatically revoked for its failure to file a Form 990-series return or notice for three consecutive years. The information listed below for each organization is *historical*; it is current as of the organization's effective date of automatic revocation. The information is not necessarily current as of today's date. Nor does this automatic revocation necessarily reflect the organization's tax-exempt or non-exempt status. The organization may have applied to the IRS for recognition of exemption and been recognized by the IRS as tax-exempt *after* its effective date of automatic revocation. To check whether an organization is currently recognized by the IRS as tax-exempt, call Customer Account Services at (877) 829-5500 (toll-free number).

Revocation Date (effective date on which organization's tax exemption was automatically revoked):
15-May-2010

Employer Identification Number (EIN):
56-1973067

Legal Name:
POP WARNER LITTLE SCHOLARS INC

Doing Business As:
CLEVELAND POP WARNER FOOTBALL ASSOC

Mailing Address:
412 W SUMTER ST
SHELBY, NC 28150-4327
United States

Exemption Type:
501(c)(3)

Revocation Posting Date (date on which IRS posted notice of automatic revocation on IRS.gov):
09-Jun-2011

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Category: Recreation and Sports

POP WARNER LITTLE SCHOLARS INC

Shelby, NC

GUIDESTAR QUICK VIEW *Everything you need to know...*

[Print Report](#)

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Tweet 0

POP WARNER LITTLE SCHOLARS INC

Physical Address: **Shelby, NC 28150**

EIN: **56-1973067**

Web URL: www.popwarner.com



GuideStar Seal

Organization does not have a GuideStar Exchange Seal



Not Registered with

IRS

Legitimacy information is available



Financial Data

Annual Revenue and Expense data reported



Forms 990

2006, 2005, and 2004 Forms 990 filed with the IRS



Mission Objectives

Mission Statement is available



Impact Statement

Impact Statement is *not* available

No Personal Reviews available

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- [Forms 990 & Docs](#)
- [People](#)
- [Programs & Help](#)
- [News](#)

Legitimacy Information

- This organization is not registered with the IRS.
- This organization is required to file an IRS Form 990 or 990-EZ.

Basic Organization Information

This organization's exempt status was

automatically revoked by the IRS for failure to file a Form 990, 990-EZ, 990-N, or 990-PF for 3 consecutive years. Further investigation and due diligence are warranted.

Learn more about GuideStar Charity Check, the only pre-grant due diligence tool that is 100% compliant with IRS Rev. Proc 2011-33.

Forms 990 from IRS

Login or register to view Forms 990 for 2006, 2005, and 2004.

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Annual Revenue & Expenses

Fiscal Year Starting: **Jan 01, 2003**
Fiscal Year Ending: **Dec 31, 2003**

Revenue

Total Revenue **\$45,531**

Expenses

Total Expenses **\$30,173**

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POP WARNER LITTLE SCHOLARS INC

Physical Address: Shelby, NC 28150
EIN: 56-1973067
Web URL: www.popwarner.com
NTEE Category: N Recreation, Sports, Leisure, Athletics
 N65 (Football Clubs/Leagues)
Year Founded: 1990
Ruling Year: 1990

Login or register to see this organization's full address, contact information, and more!

Mission Statement

Youth football and cheerleading

Expert Reviews

There are no Expert Reviews for this organization. Learn more about TakeAction@GuideStar.

Impact Statement

This organization has not provided an impact statement.

Personal Reviews

There are no reviews for this organization.

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