

OGDEN UT 84201-0038

In reply refer to: 0441271863
May 17, 2010 LTR 858C 0
91-1816131 200912 10
Input Op: 0441271863 00016996
BODC: TE

ALLIANCE FOR NUCLEAR ACCOUNTABILITY
903 W ALAMEDA 505
SANTA FE NM 87501-1681

101831

Taxpayer Identification Number: 91-1816131
Tax Period(s): Dec. 31, 2009

Form: 940

Dear Taxpayer:

You are not required to file Form 940 because you have been determined to be an exempt organization under section 501(c)(3) of the Internal Revenue Code; therefore, you are exempt from paying federal unemployment tax. Please destroy any Form 940 returns you may have received. Do not make tax deposits for federal unemployment tax.

We will send you a refund for your payments for the current year. You may request refunds for payments made in previous years by filing a Form 843 claim. You must file a claim for refund within three years from the return due date, or within two years from the date you paid the tax, whichever is later.

Even though you are not liable for the federal tax, you could be liable for the state tax. States establish and operate their own systems. Therefore, you should contact your state to find out whether you are required to make contributions under the state unemployment compensation law.

If you do not owe any other taxes, we will refund the money you paid with your return or by federal tax deposit in six to eight weeks.

If you need forms, schedules or publications to respond to this letter, you can obtain them by visiting the IRS website at www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you have any questions, please call us toll free at 1-800-829-0115.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

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Telephone Number () _____ Hours _____

We apologize for any inconvenience, and thank you for your cooperation.

Sincerely yours,

Rita A. Leete
Accounts Management II

Enclosure(s):
Copy of this letter

Dear Taxpayer:
You are not required to file a return if you are not required to be an employer, partner, or sole proprietor, or if you are not required to file an excise tax return. However, you may be required to file a return if you are required to file an excise tax return. Please refer to the instructions for Form 940 for more information. Do not make tax deposits for federal unemployment tax.

We will send you a refund for your payments for the current year. You may request a refund for payments made in previous years by filing a Form 843 claim. You must file a claim for refund within three years from the return due date, or within two years from the date you paid the tax, whichever is later.

Even though you are not liable for the federal tax, you could be liable for the state tax. States establish and operate their own systems. Therefore, you should contact your state to find out whether you are required to make contributions under the state unemployment compensation law.

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If you need forms, schedules or publications to respond to this letter, you can obtain them by visiting the IRS website at www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-2829).

If you have any questions, please call us toll free at 1-800-829-0115.

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