

Internal Revenue Service  
Tax Exempt and Government Entities Division  
N14 W24200 Tower Place  
Suite 202  
Waukesha, WI 53188

Department of the Treasury

*susan.brown@irs.gov*

November 16, 2010

Trimbina Rainforest Center Inc  
c/o Karl Dickson  
1122 N. Astor St.  
Milwaukee, WI 53202

*Received  
MMO  
11-18-10*

Taxpayer Identification Number:  
39-1807642  
Form:  
990 Return  
Tax Year(s) Ended:  
August 31, 2008  
Date and Time of Appointment:  
December 7 & 8, 2010 9:00 am  
Place of Appointment:  
1122 N. Astor St, Milwaukee, WI 53202  
Person to Contact/ID Number:  
Susan J Brown  
0904966  
Contact Telephone Number:  
(262)513-3501  
Contact Fax Number:  
(262)513-3512

Dear Mr. Dickson:

I am writing to confirm our appointment for the examination of the above periods.

We realize some organizations may be concerned about an examination of their returns. We hope we can relieve any concerns you may have by briefly explaining why we examine exempt organization returns and what your appeal rights are if you do not agree with the results.

We examine returns to verify the correctness of income or gross receipts, deductions and credits, and to determine that the organization is operating in the manner stated and for the purpose set forth in its application for recognition of exemption. In many cases, we close examinations without changes.

When we complete the examination, we will explain our recommendations and how they may affect your exempt status or tax liability, such as employment, excise or unrelated business income taxes. You should fully understand any recommended changes and their ramifications. Please do not hesitate to ask questions about anything that is not clear to you.

If we recommend changes involving your tax liability and you agree with the changes, we will ask you to sign an agreement form. By signing the form, you will indicate your agreement to the amount shown as a refund due or additional tax owed.

You do not have to agree with our recommendations. You may request a conference at a higher level as explained in the copy of the appeal procedures that we will provide you.

If you do not wish to have someone present through the examination, we would appreciate having an officer or representative available at the beginning of the examination to discuss the operations of the organization and again at the end of the examination to discuss the results.

If we conduct our examination with your representative, you must file a Power of Attorney in order for your representative to receive or inspect confidential information. You may use Form 2848, *Power of Attorney and Declaration of Representative* (or any other properly written power of attorney or authorization), for this purpose.

To help make the examination as brief as possible, please have the records listed on the attached Information Document Request (IDR) available for the year under examination.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter. If you write, please provide a telephone number and the most convenient time to call if we need to contact you.

Thank you for your cooperation.

Sincerely,



Susan Brown  
Revenue Agent, EO Examinations

Enclosures:  
Publication 1  
IDR

TO: Tirimbina Rainforest Center Inc

Please have the following information available for review during the initial appointment.

All records requested are for the year ending August 31, 2008 unless otherwise indicated.

1. Initial discussion:
  - Between organization representative and Revenue Agent to learn background and activities of the organization. Discussion to include but not limited to the history and purpose of the organization, general operations, exempt activities, internal controls and governance.
2. Governing Instruments, i.e. articles of incorporation, exemption application, bylaws, including any amendments...
  - To verify the organization is meets the organizational requirements of its exemption.
3. Copy of letter granting exemption from Federal income tax received from the IRS.
  - To confirm that exemption has been granted.
  - To learn whether any addendums were included in this letter.
4. Copies of newsletters, directories, tour guides, magazines, pamphlets and other literature printed by the organization:
  - To learn operations, activities and events conducted by your organization.
  - To review the organization's legislative and/or political activities if applicable.
  - To review the organization's advertising activities.
5. Minute books of recorded meetings of officers, directors, trustees, and committees:
  - To determine whether the organization has sufficient and adequate internal controls.
  - To learn business operations conducted by the organization.
  - To determine the extent of board oversight.
6. Financial Records: (Chart of accounts, general ledger, working trial balance, cash receipts and cash disbursements journal, cancelled checks, invoices/vouchers, bank statements, credit card statements, expense reports, documents used to record income, reconciliation of books and records to the form 990, passbooks, certificates of deposit, money market accounts, and investment statements for stocks, bonds, and treasury notes):
  - To determine whether sources of income relate to the organization's exempt purpose.
  - To determine whether items of expense were fair and reasonable to the organization.

Name and title of requester:	Date:
Susan Brown, Internal Revenue Agent	November 16, 2010

TO: Tirimbina Rainforest Center Inc

- To determine whether income from each activity, fundraiser, etc. was reported separately on Form 990.
  - To determine whether income was reported gross on Form 990 rather than net.
  - To determine whether investments are held in the name of the organization.
7. ✓ Copies of 2007, 2008 and 2009 years Form 990 :
- To inspect and compare to the primary returns under audit.
8. Contracts, Notes, Leases or Agreements to which the organization is a party to :
- To determine the purpose for which contracts, leases or other agreements were entered into.
  - To determine whether the contract, lease or other agreement was fair and reasonable to the organization.
9. Correspondence file, if any, with the IRS and other federal agencies.
- To learn purpose for correspondence and whether subsequent action was to be taken by the organization.
10. In order to determine whether your organization has properly filed all applicable returns for which it may be liable:
- Copies of reports made to federal agencies including 940, 941, W-2, W-3, W-4, and W-9s.
  - Copies of Form(s) 1099 issued for the year, along with Form 1096.
11. Other information including:
- Description of membership benefits not available to the general public.
  - A sample dues notice.
  - Fundraisers' Fees/Event Schedules

<b>Name and title of requester:</b>	Date:
Susan Brown, Internal Revenue Agent	November 16, 2010





Department of the Treasury  
Internal Revenue Service

**Publication 1**

(Rev. May 2005)

Catalog Number 64731W

[www.irs.gov](http://www.irs.gov)

# Your Rights as a Taxpayer

*The first part of this publication explains some of your most important rights as a taxpayer. The second part explains the examination, appeal, collection, and refund processes. This publication is also available in Spanish.*

## THE IRS MISSION

PROVIDE AMERICA'S  
TAXPAYERS TOP QUALITY  
SERVICE BY HELPING THEM  
UNDERSTAND AND MEET  
THEIR TAX RESPONSIBILITIES  
AND BY APPLYING THE TAX  
LAW WITH INTEGRITY AND  
FAIRNESS TO ALL.

## Declaration of Taxpayer Rights

### I. Protection of Your Rights

IRS employees will explain and protect your rights as a taxpayer throughout your contact with us.

### II. Privacy and Confidentiality

The IRS will not disclose to anyone the information you give us, except as authorized by law. You have the right to know why we are asking you for information, how we will use it, and what happens if you do not provide requested information.

### III. Professional and Courteous Service

If you believe that an IRS employee has not treated you in a professional, fair, and courteous manner, you should tell that employee's supervisor. If the supervisor's response is not satisfactory, you should write to the IRS director for your area or the center where you file your return.

### IV. Representation

You may either represent yourself or, with proper written authorization, have someone else represent you in your place. Your representative must be a person allowed to practice before the IRS, such as an attorney, certified public accountant, or enrolled agent. If you are in an interview and ask to consult such a person, then we must stop and reschedule the interview in most cases.

You can have someone accompany you at an interview. You may make sound recordings of any meetings with our examination, appeal, or collection personnel, provided you tell us in writing 10 days before the meeting.

### V. Payment of Only the Correct Amount of Tax

You are responsible for paying only the correct amount of tax due under the law—no more, no less. If you cannot pay all of your tax when it is due, you may be able to make monthly installment payments.

### VI. Help With Unresolved Tax Problems

The Taxpayer Advocate Service can help you if you have tried unsuccessfully to resolve a problem with the IRS. Your local Taxpayer Advocate can offer you special help if you have a significant hardship as a result of a tax problem. For more information, call toll free 1-877-777-4778 (1-800-829-4059 for TTY/TDD) or write to the Taxpayer Advocate at the IRS office that last contacted you.

### VII. Appeals and Judicial Review

If you disagree with us about the amount of your tax liability or certain collection actions, you have the right to ask the Appeals Office to review your case. You may also ask a court to review your case.

### VIII. Relief From Certain Penalties and Interest

The IRS will waive penalties when allowed by law if you can show you acted reasonably and in good faith or relied on the incorrect advice of an IRS employee. We will waive interest that is the result of certain errors or delays caused by an IRS employee.