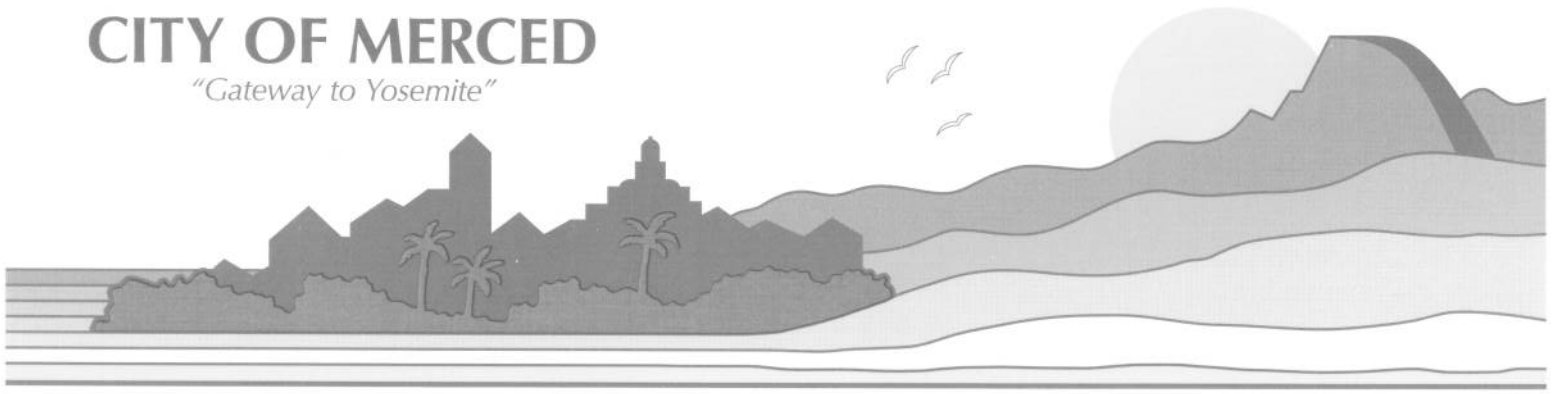


CITY OF MERCED

"Gateway to Yosemite"



April 22, 2019

Fernando Aguilera, President
Soccer Academy of Merced, Inc.
1033 W. Main Street
Merced, CA 95340

Subject: Reinstatement of Soccer Academy of Merced Inc., 501(c)(3) Tax-Exempt Status

Dear Mr. Aguilera:

Given the collaborative relationship between the City of Merced ("City") and the Soccer Academy of Merced, locally known as Merced Soccer Academy, I am following-up with you. Based upon the information that I have received to date, it appears that Merced Soccer Academy's tax-exempt status was revoked on or about October 11, 2017 and as of the date of this letter, the Internal Revenue Service (IRS) has not reinstated tax-exempt status.

Collaborative History

The City recognizes the important role that nonprofits and charitable organizations play in assisting the public by providing important services and programs. The City has a history of successfully collaborating with nonprofit and charitable organizations to meet the service and program needs of our community. The City established a relationship with Merced Soccer Academy to provide a variety of important programs and services to the youth and families of Merced.

Our collaborative relationship was founded on the fact that Merced Soccer Academy was a nonprofit and charitable organization that was/is recognized as tax-exempt under Section 501, subdivision (c)(3) of the Internal Revenue Code. As a result, the City and Merced Soccer Academy entered into a two-year Lease Agreement on August 17, 2015 for the use of Stephen Leonard Park Youth Center located at 640 T Street. Due to Merced Soccer Academy's status (a nonprofit and charitable organization that is tax-exempt) and in lieu of paying an annual rent amount of \$46,272 for use of the Youth Center, Merced Soccer Academy agreed to provide a variety of youth programs for the community. An additional three-year Lease Agreement was approved by the City Council on October 23, 2017 under the same terms and conditions.

Implementation of Due Diligence Reviews

With the recent appointment of a full-time Parks and Recreation Director, the practice of conducting regular nonprofit tax-exempt reviews for all current youth service providers was implemented. During the course of our initial review, three nonprofit organizations were determined to have been on the IRS Auto Revocation List (confirmed with the IRS using their online search tool, EO Select Check www.irs.gov/eoselectcheck). Through a series of notices, two of the three organizations have since provided documentation from the IRS indicating their tax-exempt status was reinstated.

Notice and Reinstatement

By letter dated February 25, 2019, Merced Soccer Academy was advised of the potential revocation of its tax-exempt status, as set forth on the IRS Auto Revocation List.

On March 7, 2019, Merced Soccer Academy responded to the City's letter via e-mail and advised that, "Our non-profit status is up to date and legal. This can be verified by calling the IRS directly at 1-877-829-5500".

On March 9, 2019, in an effort to confirm the information provided by Merced Soccer Academy, the Director of Parks and Recreation contacted the IRS by telephone. During the course of that conversation, an IRS representative confirmed that Merced Soccer Academy appears on the IRS Auto Revocation List and had been on the IRS Auto Revocation List since 2017.

By letter dated March 11, 2019, Merced Soccer Academy was advised of the information that was provided by the IRS. In addition, documentation was requested from Merced Soccer Academy verifying current 501(c)(3) status.

On March 14, 2019, the City received an unsigned letter from Servicios Latinos Ambriz representative, Ana Ambriz. The letter indicated that Merced Soccer Academy's tax-exempt status was erroneously listed as revoked and that the IRS was unable to provide Ms. Ambriz documentation to prove Merced Soccer Academy's current 501(c)(3) tax-exempt status. Attached to this letter was an attachment, which we presume is from the California Secretary of State indicating that Merced Soccer Academy is an active nonprofit. Unfortunately, there was no documentation to establish the IRS had reinstated Merced Soccer Academy's IRS tax-exempt status.

As a follow-up to Ms. Ambriz's unsigned letter, the Director of Parks and Recreation conducted a follow-up inquiry with the IRS in an attempt to validate Merced Soccer Academy's tax-exempt status. By letter dated March 20, 2019, the IRS advised that Merced Soccer Academy's "tax-exempt status as automatically revoked on EO Select Check".

Summary and Next Steps

Since February, my staff has tried to work collaboratively with several of our charitable and non-profit organization to ensure their IRS tax-exempt status was reinstated. Of the three organization that were notified of their revoked status, two have been reinstated. Unfortunately, as of the date of this letter, Merced Soccer Academy's tax-exempt status continues to be revoked. In accordance with the terms and conditions of the Lease Agreement between Merced Soccer Academy and the City, Merced Soccer Academy is required to maintain their federal tax-exempt status and comply with all federal laws, rules, regulations, etc. (See Section 19 of the Agreement).

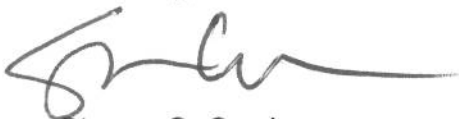
In light of Merced Soccer Academy's tax-exempt status being revoked, this is the City's official 30-day notice to remedy/cure Merced Soccer Academy's failure to comply with the IRS regulations and provide valid proof that Merced Soccer Academy's 501(c)(3) tax-exempt status has been reinstated by the IRS.

If Merced Soccer Academy's tax-exempt status is not reinstated within 30 days, the City Council would need to consider next steps for the use of Stephen Leonard Park Youth Center. One option for the Council to consider would be a lease to Merced Soccer Academy at the current market rate.

The City values our non-profit partners and the services they provide to our community and its residents. We look forward to continuing our cooperative working relationship.

Thank you for your prompt attention to this matter. As I will be out of the office beginning April 29th through May 3rd, please contact Nancy Lee at (209) 385-6834 to set up a meeting to discuss this matter further for the week of May 6, 2019.

Sincerely,

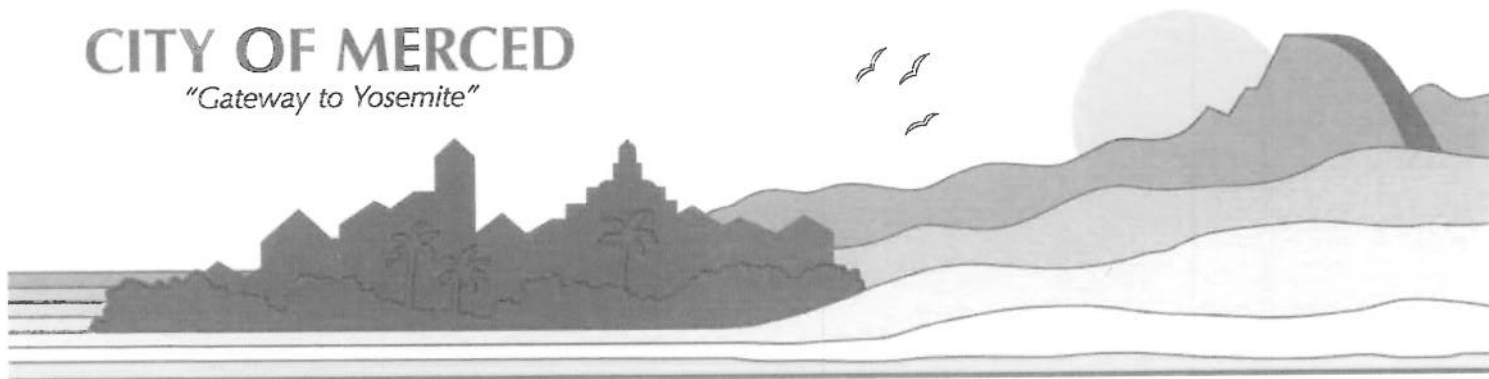
A handwritten signature in black ink, appearing to read 'Steven S. Carrigan', written over a horizontal line.

Steven S. Carrigan
City Manager

Enclosures

CITY OF MERCED

"Gateway to Yosemite"



February 25, 2019

**Fernando Aguilera, President
Merced Soccer Academy
1033 W. Main Street
Merced, CA 95340**

Subject: 501(c)(3) Non-profit status

Dear Mr. Aguilera:

Please be advised that my office is in receipt of the enclosed Auto Revocation List concerning your federal tax exempt status.

Per your contract for use of the Stephen Leonard Youth Center for the Merced Soccer Academy program, you are required to carry liability insurance, as well as maintain your non-profit status. If we received this information in error, please provide a current copy of your confirmed 501(c)(3) status.

However, if the information is correct, and your non-profit status is indeed currently revoked, please contact the Parks and Community Services Department to schedule a meeting so we may discuss the issue. My phone number is (209) 385-6978.

Thank you for your prompt attention to this matter.

Sincerely,

A handwritten signature in dark ink, appearing to read "Joey Chavez", with a stylized flourish extending from the end.

**Joey Chavez
Director of Parks and Community Services**

Dietz, Stephanie

From: Chavez, Joseph
Sent: Tuesday, April 16, 2019 11:48 AM
To: Dietz, Stephanie
Subject: Fwd: Use of McNamara Soccer Field & Non-Profit Status

Sent from my iPhone
Joey Chavez
Director of Parks and Community Service
City of Merced

Begin forwarded message:

From: SATELITES AGUILERA <aguileras1728@hotmail.com>
Date: March 7, 2019 at 10:49:57 PM PST
To: "CarriganS@cityofmerced.org" <CarriganS@cityofmerced.org>
Cc: "DietzS@cityofmerced.org" <DietzS@cityofmerced.org>, "Chavez, Joseph" <chavezj@cityofmerced.org>
Subject: RE: Use of McNamara Soccer Field & Non-Profit Status

Dear Steve,

Part I: It has come to my attention that Mr. Joey Chavez, Parks & Recreation Supervisor, is now questioning our 501 (c)3 non-profit status and our insurance. This is another type of harassment that Joey continues to pursue against the Merced Soccer Academy. We have provided the insurance documentation twice already. The last time being in January 2019 when it was given to his staff person, Jennifer, as per Joey's request. And our non-profit status is up to date and legal. This can be verified by calling the IRS directly at 1-877-829-5500. Our non-profit Employer Identification Number is 61-1603796. We are proud of our non-profit record.

Part II: The Use of McNamara Park - Mr. Joey Chavez, Parks & Recreation Supervisor, continues to say that the Merced Soccer Academy does not share the use of the McNamara soccer field. Yet, under his authorization and request the following have used and continue to use the McNamara soccer field: Merced High School, El Capitan High School, Golden Valley High School, Buhach High School, Tenaya Middle School, Rivera Middle School, Cruickshank Middle School, Hoover Middle School, Merced United (Bill Myer, Merced Youth Soccer Association, Tom Silveri), Merced United Adult League, UC Merced, Merced College, and Merced Little Giants Football Team. This includes boys and girls teams.

Merced Soccer Academy only uses McNamara soccer field and one practice field at Merced High School for 22 teams. We have continued to cooperate and yet we are the only ones that are continuously asked to share the field. Merced Soccer Academy is not allowed to use any of the other fields such as the sports complex, which is located in South Merced, nor any of the middle school soccer fields, nor any of the Merced City School District fields.

Now Joey is asking for us to share 50% of the use of the McNamara soccer field for Merced United special team. That special team is officially called Central Valley Leon which originated in Chowchilla in Madera County. The team leadership realized that Madera County didn't have appropriate soccer fields for their teams so they joined forces with Merced United to demand the use of the McNamara Park soccer field; which majority of their players in this special team are not from the city of Merced. For over 20+ years the Merced Soccer Academy has been serving youth at McNamara Park soccer field. The Academy consists of 90% of their players from the city of Merced. The Merced Soccer Academy has always cooperated with the City of Merced's Park & Recreation Department.

It has come to our attention that Mr. Joey Chavez has become extremely upset over the cancellation of our monetary agreement with the Merced Indoor Sports Center over a year and a half ago, which was an agreement between the Merced Indoor Sports Center and the City of Merced Parks & Recreation, where Joey Chavez's department would receive an estimated \$30,000.00 a year for the past 6 years from the Merced Indoor Sports Center. Since the agreement was cancelled, Mr. Joey Chavez has made it a point to let the Merced Soccer Academy know how unhappy he has been about this decision and he continues to say to me, "what are you going to do when I take McNamara Park away from you, you're not going to like it if I take McNamara Park away from you."

We feel that Mr. Joey Chavez has not communicated fully with the city staff nor has he informed the city as to the contributions I and the Merced Soccer Academy have made and continue to make to the city. One example is that for the past 6 years 100% of the maintenance, the clean up, and the equipment at the McNamara soccer field has been purchased and maintained by the Merced Soccer Academy.

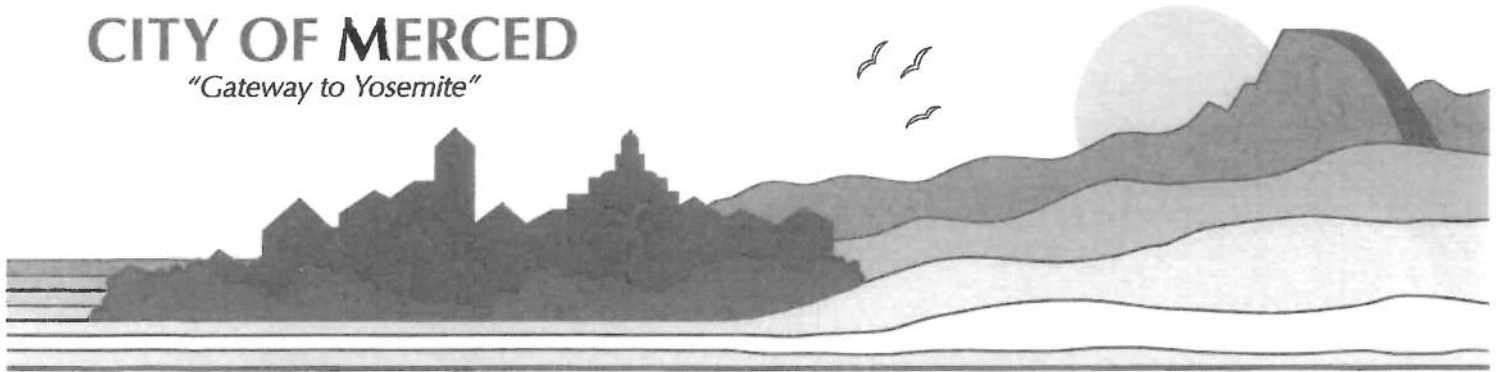
In conclusion, we're asking for your assistance in bringing resolution to this matter.

Sincerely,

Fernando Aguilera
President
Merced Soccer Academy
Cell # (209) 947-0050

CITY OF MERCED

"Gateway to Yosemite"



March 11, 2019

Fernando Aguilera, President
Merced Soccer Academy
1033 W. Main Street
Merced, CA 95340

Subject: 501(c)(3) Non-Profit Status

Dear Mr. Aguilera:

On February 27, 2019, my office sent you a letter regarding your 501(c)(3) status. Enclosed with the letter was an Auto Revocation List showing your status as revoked. I received your email response on Thursday, March 7, 2019 indicating that you are in possession of a current non-profit status and you provided a number to the IRS for my information should I wish to confirm it.

I called the IRS on Friday, March 8, 2019, and spoke with a representative who handles 501(c)(3) organizations and their statuses. The IRS representative confirmed that Soccer Academy of Merced, Inc.'s 501(c)(3) status has been in revocation since 2015.

If you have documentation with current 501(c)(3) status, please schedule an appointment this week so we may close the matter. You may contact me directly at (209) 385-6978 or email me chavezj@cityofmerced.org to schedule the meeting.

The City of Merced values our non-profit partners and the services they provide to our community and its residents. We look forward to continuing our cooperative working relationship with you and your non-profit organization.

Thank you for your prompt attention to this matter.

Sincerely,

A handwritten signature in dark ink, appearing to read "Joey Chavez", is written over a light gray background.

Joey Chavez
Director of Parks and Community Services



ATLANTA GA 39901-0001

In reply refer to: 0752285458
Mar. 20, 2019 LTR 4172C 0
61-1603796 000000 00

00028069
BODC: SB

JENNIFER ARELLANO
678 WEST 18TH STREET
MERCED CA 95340



034927

Dear Taxpayer:

We're responding to your request, dated Mar. 11, 2019, about the tax-exempt status of SOCCER ACADEMY OF MERCED INC

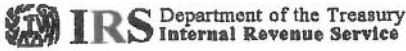
We listed this organization's tax-exempt status as automatically revoked on EO Select Check located at www.irs.gov/eoselectcheck. EO Select Check is an online search tool that allows users to check certain information about an organization's federal tax status and filings.

You can find more information about tax-exempt entities and their organizational and operational requirements in Publication 557, Tax-Exempt Status for Your Organization. You can also visit our website at www.irs.gov/charities.

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Sincerely yours,

Teri M. Johnson
Operations Manager, AM Ops. 3



Department of the Treasury
Internal Revenue Service

ATLANTA GA 39901-0001

034927.131766.415036.476 1 AB 0.412 530



JENNIFER ARELLANO
678 WEST 18TH STREET
MERCED CA 95340

034927

CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY.
DO NOT USE IF YOU ARE MAKING A PAYMENT.

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.

0752285458

BODCD-SB

Use for inquiries only

Letter Number: LTR4172C
Letter Date : 2019-03-20
Tax Period : 000000

INTERNAL REVENUE SERVICE

ATLANTA GA 39901-0001



611603796

JENNIFER ARELLANO
678 WEST 18TH STREET
MERCED CA 95340

611603796 BR S0CC 00 2 000000 670 000000000000

The IRS address must appear in the window.

0752285458

BODCD-SB

Use for payments

Letter Number: LTR4172C
Letter Date : 2019-03-20
Tax Period : 000000

INTERNAL REVENUE SERVICE

KANSAS CITY MO 64999-0204



611603796

JENNIFER ARELLANO
678 WEST 18TH STREET
MERCED CA 95340

611603796 BR S0CC 00 2 000000 670 000000000000

1726 M Street
Merced, CA 95341
(209) 233-9177
servicioslatinosambriz@gmail.com
[Type the document title]



March 14, 2019

RE: Soccer Academy of Merced, Inc.

To Whom It May Concern:

I have been working with Fernando Aguilera in regards to his tax exempt organization. I have spoken to the IRS recently after being informed of his status appearing as revoked. There seems to be an error on their end and was advised to submit the attached letter so they may have his status changed from Revoked to Active status. Fernando has complied with all the IRS requirements to maintain his tax exemption under section 501 (c)(3).

At this point after speaking to the IRS they are unable to provide us with any documentation to prove the above facts until they update their system they did advise they are behind in their updating.

Please feel free to contact me if you have any questions in regards to Mr. Aguilera.

Thank you in advance.

Respectfully,

Ana Ambriz

Results of search for: "MERCED SOCCER"

Select a corporation name from the following list by clicking on the corporation name and additional information for the selected corporation will be displayed.

Corporate Number	Incorporation Date	Status	Corporation Name	Agent for Service of Process
C0917174	04/24/1979	ACTIVE	MERCED YOUTH SOCCER ASSOCIATION, INCORPORATED	THOMAS W SIVERLY
C1585571	04/20/1987	FTB SUSPENDED	MERCED AZTECA SOCCER CLUB	ERNEST D. GARCIA
C2242446	01/11/2001	ACTIVE	SOCCER ACADEMY OF MERCED INC.	FERNANDO AGUILERA

[New Search](#)

Results Detail

Last statement filed on: 11/1/2018

Corporation		
SOCCER ACADEMY OF MERCED INC.		
Number: C2242446	Incorporation Date: 1/11/2001	Status: Active
Jurisdiction: CA	Type: Domestic Nonprofit	
Address		
1033 W MAIN ST,		
MERCED, CA 95340		
Agent For Service Of Process		
FERNANDO AGUILERA		
1033 W MAIN ST,		
MERCED, CA 95340		

Please review this information to determine if you have located the correct corporation. The corporation is not yet due to file the required statement; therefore, this filing must be filed either by mail or at our public counter in Sacramento. Refer to [Statement of Information](#) for the forms and instructions.

[Search Results](#)

[New Search](#)



HELP ⓘ

MENU ☰

[Home](#) > [Tax Exempt Organization Search](#) > **Soccer Academy Of Merced Inc**[< Back to Search Results](#)

Soccer Academy Of Merced Inc

EIN: 61-1603796 | Merced, CA, United States

Auto-Revocation List ⓘ

Organizations whose federal tax exempt status was automatically revoked for not filing a Form 990-series return or notice for three consecutive years. Important note: Just because an organization appears on this list, it does not mean the organization is currently revoked, as they may have been reinstated.

Exemption Type: 00**Exemption Reinstatement Date:****Revocation Date:** 05-15-2017**Revocation Posting Date:** 10-11-2017

Copies of Returns (990, 990-EZ, 990-PF, 990-T) ⓘ

Electronic copies (images) of Forms 990, 990-EZ, 990-PF or 990-T returns filed with the IRS by charities and non-profits.

[> Tax Year 2017 Form 990](#)

Page Last Reviewed or Updated: 6-Jul-2018

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Work at IRS			中文	Treasury
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Contact Your Local Office	Accessibility	Identity Theft Protection	Русский	USA.gov
Tax Stats, Facts & Figures	Civil Rights	Report Phishing	Tiếng Việt	
	Freedom of Information Act	Tax Fraud & Abuse		
	No Fear Act			
	Privacy Policy			