



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date: October 5, 2021

Employer ID number:

Form you must file:

Tax years:

Person to contact:

Name:

ID number:

Telephone:

Number: **202152021**
Release Date: 12/30/2021

UIL: 501.03-00, 501.03-05

Dear _____ :

This letter is our final determination that you don't qualify for exemption from federal income tax under Internal Revenue Code (IRC) Section 501(a) as an organization described in IRC Section 501(c)(3). Recently, we sent you a proposed adverse determination in response to your application. The proposed adverse determination explained the facts, law, and basis for our conclusion, and it gave you 30 days to file a protest. Because we didn't receive a protest within the required 30 days, the proposed determination is now final.

Because you don't qualify as a tax-exempt organization under IRC Section 501(c)(3), donors generally can't deduct contributions to you under IRC Section 170.

We may notify the appropriate state officials of our determination, as required by IRC Section 6104(c), by sending them a copy of this final letter along with the proposed determination letter.

You must file the federal income tax forms for the tax years shown above within **30 days** from the date of this letter unless you request an extension of time to file. For further instructions, forms, and information, visit www.irs.gov.

We'll make this final adverse determination letter and the proposed adverse determination letter available for public inspection after deleting certain identifying information, as required by IRC Section 6110. Read the enclosed Notice 437, Notice of Intention to Disclose, and review the two attached letters that show our proposed deletions. If you disagree with our proposed deletions, follow the instructions in the Notice 437 on how to notify us. If you agree with our deletions, you don't need to take any further action.

If you have questions about this letter, you can call the contact person shown above. If you have questions about your federal income tax status and responsibilities, call our customer service number at 800-829-1040 (TTY 800-829-4933 for deaf or hard of hearing) or customer service for businesses at 800-829-4933.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Enclosures:
Notice 437
Redacted Letter 4034
Redacted Letter 4038



Department of the Treasury
Internal Revenue Service
 P.O. Box 2508
 Cincinnati, OH 45201

Date: August 17, 2021

Employer ID number:

Contact person/ID number:

Contact telephone number:

Contact fax number:

Legend:

- B = Date
- C = State
- E = Name
- F = Name
- G = Name
- H = Name
- J = Name
- K = Name
- M = Name
- N = Name
- P = Name

UIL:

- 501.03-00
- 501.03-05

Dear _____ :

We considered your application for recognition of exemption from federal income tax under Internal Revenue Code (IRC) Section 501(a). We determined that you don't qualify for exemption under IRC Section 501(c)(3). This letter explains the reasons for our conclusion. Please keep it for your records.

Issues

Do you qualify for exemption under IRC Section 501(c)(3)? No, for the reasons stated below.

Facts

You were formed by Articles of Incorporation on B in C as a not for profit corporation. Your Articles of Incorporation ("Articles") state that you are organized and operated exclusively for charitable, scientific, and educational purposes within the meaning of IRC Section 501(c)(3). Your Articles forbid inurement and campaign intervention, limit legislative activities, and upon dissolution your assets must be distributed to Section 501(c)(3) organizations. Your Articles further state that you were formed to educate the public about the benefits of _____, encouraging development of _____ to enable the creation of _____ provide governance of _____ as a component of the ecosystem, and educate the public about _____

In addition, you explained that F, which was developed by E, a for profit company, is a network that provides a secure and cost-effective way for devices to send data to and from the Internet. F represents a wireless infrastructure and uses technology developed by E called K. While you indicated you have no relationships with any for-profit entity, E will donate certain software and intellectual property to you. One of your board members was also formerly employed by E and your corporate name is similar to E's. Subsequently, you secured a fictitious name registration for your name as G to separate yourself from E. Webpages were located under this name. The website states F and its open source technologies have made tremendous strides as the leading distributed wireless network. This web site also lists the same board members you provided in your Application for Exemption. In addition, the website indicates:

- You are a stakeholder in the E ecosystem.
- You govern and maintain H and K.
- You provide for the independent governance for the key functions of K.
- You support and manage the P proposal process.
- Your responsibilities include making it as easy as possible for a diverse set of organizations to produce and deploy E mining equipment.

You explained that E also sells devices which rely on a connected network to communicate collected data to other devices. Other manufacturers sell compatible devices as well, but E's device for devices is using the hotspot known as M (developed by E) that is very efficient and can be used everywhere - even outdoors. M is able to provide hundreds of square miles of connectivity and can transmit data at a fraction of the cost of a cellular network. In addition to providing devices with connectivity, M rewards its users with a device known as J that can be used to offset the initial cost of the device. You indicated that E has created a two-sided market. On the supply side, M owners could be anyone with internet access at home. These are called N or members of F. They own and operate the M themselves, which means they provide wireless coverage for devices surrounding them using K technology which combines a very popular open wireless standard with the device known as H. The M also serves as a full node of the H and mines the J for proving its location and coverage to the network. The H is the engine that drives both the health of the network and the economic system that makes both sides of the marketplace work. F is powered by compatible devices. The demand side are users who benefit from the network. This ranges from hobbyists to large corporations with the need to connect small sensors to the internet.

You explained that 50% of your time will be devoted to the support, design, and encouragement of the development of software made available to the general public, gratis and under free open source licenses. This open source software forms a device that enables participants to secure a cost-effective way for devices to send data. This device will be developed and deployed as a benefit for the general public as well as be available for anyone to use without needing to contract to provide or consume connectivity services. To help advance the connectivity and transparency of devices, and you will provide developer bounties and/or prizes, and/or will promote crowdfunding, for developer competitions to encourage the development of software and hardware designs. You will not take any financial stake in the outcome of these developer bounties and/or prizes. All funds disbursed will be given as a grant and not a financial investment.

You indicated that 30% of your activities will be spent on educating the public about the benefits of encouraging development of devices to enable the creation of devices, provide governance of

as a component of the ecosystem, and educate the public about Educational activities also include:

- Maintaining a website.
- Creating, disseminating and/or sponsoring guides, manuals, videos, online libraries, blogs, and forums for free.
- Hosting and/or support educational events in-person or online like trainings, workshops, conferences, public speaking events, exhibits, discussions, and panels on topics related to wireless networks and

You further explained that 20% of your activities involves research. Specifically, you may support, design, conduct and publish new research, related to and potentially in collaboration with academics and institutions. In addition, you may work with institutions, organizations, or individuals already conducting research. All results of this research and/or development of related technology such as software or other innovations will be made available to the public for free.

In the future, you may also support other organizations that produce and deploy to promote smart cities as well as encourage other organizations to establish applications built on F that provide a broad public benefit, including funds to support the development of an which could be inexpensively deployed in areas prone to wildfires to help assist in fire prevention and containment, or the development of an which could be inexpensively deployed in areas prone to flooding to help assist in flood safety, and/or for the development of traffic detectors to help cities manage their traffic flow.

Law

IRC Section 501(a) provides for the exemption from federal income tax for organizations described in Section 501(c)(3). Such organizations are recognized if they are organized and operated exclusively for religious, charitable, educational purposes, or other exempt purposes.

Treasury Regulation Section 1.501(c)(3)-1(a)(1) states that, in order to be exempt as an organization described in IRC Section 501(c)(3), an organization must be both organized and operated exclusively for one or more of the purposes specified in such section. If an organization fails to meet either the organizational test or the operational test, it is not exempt.

Treas. Reg. Section 1.501(c)(3)-1(c)(1) provides that an organization will be regarded as “operated exclusively” for one or more exempt purposes only if it engages primarily in activities that accomplish one or more of such exempt purposes specified in IRC Section 501(c)(3). An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.

Treas. Reg. Section 1.501(c)(3)-1(d)(1)(ii) states that an organization is not organized or operated exclusively for exempt purposes unless it serves a public rather than a private interest.

Treas. Reg. Section 1.501(c)(3)-1(d)(2) provides that the term “charitable” is used in IRC Section 501(c)(3) in its generally accepted legal sense and includes, among other things, lessening the burdens of government, relief of the poor and distressed or of the underprivileged, advancement of education or science, erection or maintenance of public buildings, monuments, or works, and promotion of social welfare by organizations designed to accomplish any of the above purposes, or in part to defend human and civil rights secured by law.

Treas. Reg. Section 1.501(c)(3)-1(d)(5) provides that a scientific organization must be organized and operated in the public interest. Therefore, the term scientific, as used in Section 501(c)(3), includes the carrying on of scientific research in the public interest. Scientific research does not include activities of a type ordinarily carried on as an incident to commercial or industrial operations, as, for example, the ordinary testing or inspection of materials or products or the designing or construction of equipment, buildings, etc. Scientific research will be regarded as carried on in the public interest: (a) If the results of such research (including any patents, copyrights, processes, or formula resulting from such research) are made available to the public on a nondiscriminatory basis; (b) If such research is performed for the United States, or any of its agencies or instrumentalities, or for a State or political subdivision thereof; or (c) If such research is directed toward benefiting the public.

In Rev. Rul. 65-1, 1965-1 C.B. 226, an organization that made research grants for the development of new machinery to be used in particular commercial operations and retained all the rights to the new developments, did not qualify for exemption under IRC Section 501(c)(3).

Rev. Rul. 65-2, 1965-1 C.B. 227 holds that a foundation operated exclusively to teach children a sport by holding clinics conducted by qualified instructors in schools, playgrounds, and parks and by providing free instruction, equipment, and facilities qualifies for exemption under IRC Section 501(c)(3).

Rev. Rul. 66-179, 1966-1 C.B. 139 provides illustrations under which garden clubs may establish exemption as charitable or educational organizations, civic organizations, horticultural organizations, or as social clubs.

Rev. Rul. 66-255, 1966-2 C.B. 210 holds that a nonprofit organization which through meetings, films, forums, and publications educates the public in a particular method of painless childbirth is entitled to exemption.

Rev. Rul. 66-358, 1966-2 C.B. 218 describes a situation where an acceptance of funds and adjacent realty by an exempt organization for establishing a public park did not affect its exempt status under IRC Section 501(c)(3) even though the corporate donor retained the right to continue using the picture of a certain scenic view in the park as its brand symbol.

Rev. Rul. 68-373, 1968-2 C.B. 206, held that an organization which primarily engaged in testing drugs for commercial pharmaceutical companies did not qualify for exemption under IRC Section 501(c)(3).

Rev. Rul. 70-186, 1970-1 C.B. 128, held that an organization formed to preserve a lake as a public recreational facility and to improve the condition of the water in the lake to enhance its recreational features qualified for exemption under IRC Section 501(c)(3) as a charitable organization that erected or maintained a public work. The ruling determined that, by treating the water, removing algae, and otherwise improving the condition of the water, the organization ensured the continued use of the lake for public recreational purposes and therefore performed a charitable activity. Furthermore, the benefits of the organization's activities flowed principally to the general public through the maintenance and improvement of public recreational facilities.

In Rev. Rul. 71-29, 1971-1 C.B. 150, we held that providing the city transit authority with the funds necessary to ensure that bus service for the city is continued, is a charitable disbursement furthering exempt purposes.

In Better Business Bureau of Washington D.C. Inc. v. United States, 326 U.S. 279 (1945), the Supreme Court held that the presence of a single non-exempt purpose, if substantial in nature, will destroy the exemption

regardless of the number or importance of truly exempt purposes. The Court found that the trade association had an “underlying commercial motive” that distinguished its educational program from that carried out by a university.

In American Campaign Academy v. Commissioner, 92 T.C. 1053, 1076 (1989) discussing Columbia Park & Recreation Assn. v. Commissioner, 88 T.C. 1, 18-21 (1987), aff’d. without published opinion 838 F.2d 465 (4th Cir. 1988), the court indicated that the charitable purpose of an organization is not merely determined by the number of persons benefitted. Specifically, the size of an organization is meaningless if it is not fully integrated with a public element. Qualitative and not quantitative factors are more determinant of an organization’s charitable purpose. Further, class size is only one factor to be considered in the qualitative analysis; it is not the sole determinant. Accordingly, petitioner must show that republican entities and candidates possess charitable characteristics in order that the entities and candidates be deemed members of a charitable class. The large size of the Republican party, which petitioner submits is ultimately benefitted by its graduates, does not diminish the need for such showing.”

In Retired Teachers Legal Defense Fund v. Commissioner, 78 T.C. 280, 286 (1982) the tax court defined private benefit to include any “advantage; profit; fruit; privilege; gain or interest.”

In Jacobsen v. Katzer, 535 F.3d 1373 (Fed. Cir. 2008), it was found that under copyright law, dedicating certain works to the public appears to include mere licensing to the public does not divest the copyright holder of all right, title, and interest to the work.

Application of law

IRC Section 501(a) provides for the exemption from federal income tax for organizations described in Section 501(c)(3). As stated in Treas. Reg. Section 1.501(c)(3)-1(a)(1), an organization must be both organized and operated exclusively for purposes described in Section 501(c)(3). You do not meet the requirements under Section 501(c)(3) because you fail the operational test as explained below.

You are not operating exclusively for charitable, educational, or scientific purposes. You are operated for a substantial nonexempt purpose because you develop software published under open source compatible licenses that authorize use by any person for any purpose, including potential nonexempt commercial, recreational, or personal purposes, campaign intervention and lobbying. Software and research developed by you is available to the general public. However, both target a specific audience which consists of
 providers and producers of

These providers and producers also derive a commercial advantage from your open source program because, in its absence, they would either need to perform their own research, develop their own sensors or software, or would have to purchase commercial software. The webpages under your fictitious name state that you govern and maintain H and K technologies. Thus, by providing research and open source software, you reduce or eliminate costs and provide
 providers and producers with a distinct commercial advantage, which is also a substantial non-exempt purpose. The presence of a single non-exempt purpose, if substantial in nature, will destroy exemption under IRC Section 501(c)(3) regardless of the number or importance of any other exempt purposes. Better Business Bureau of Washington D.C.

In addition, F is powered by compatible devices. E is a for-profit company that sells devices including M which rely on a connected network to communicate collected data to other devices. Other

manufacturers sell compatible _____ as well. E's website states that participants earn J by mining and building coverage for F using compatible _____. E's website also shows that J has been rewarded for devices that receive and transfer data and for participating in the _____ infrastructure. An organization is not organized or operated exclusively for one or more exempt purposes unless it serves a public rather than private interest. Treas. Reg. Section 1.501(c)(3)-1(d)(1)(ii). In Retired Teachers Legal Defense Fund the tax court defined private benefit to include any "advantage; profit; fruit; privilege; gain or interest." Your activities to create new and improve existing software and develop _____ serves the private interest of E as well as other _____ technology entities who produce _____. Even though you stated that you are using the fictitious name G due to the nature of your operations, you cannot separate yourself from E. This is evidenced by the fact that webpages of G state that you govern and maintain H and K technologies which were developed by E.

Open Source Software Does Not Further a Charitable Purpose

Your activities do not further a charitable purpose because you do not limit your services to a specific charitable class. The class of people served must be both indefinite and have charitable characteristics. See American Campaign Academy v. Commissioner, 92 T.C. 1053, 1076 (1989) discussing Columbia Park & Recreation Assn. v. Commissioner, 88 T.C. 1, 18-21 (1987), aff'd. without published opinion 838 F.2d 465 (4th Cir. 1988). Indefinite means that the specific members comprising the class are not fixed. The public is an indefinite class, as are the users of the open source software you are developing. The magnitude and breath of the benefited class does not cause it to be inherently charitable. The large size of the benefited class does not diminish the need for the class to have charitable characteristics. Charitable characteristics are analyzed qualitatively. The court in American Campaign Academy at 1077 stated:

"Class size is only one factor to be considered in the qualitative analysis; it is not the sole determinant. Accordingly, petitioner must show that republican entities and candidates possess charitable characteristics in order that the entities and candidates be deemed members of a charitable class. See IRC Section 1.501(c)(3)-1 (d)(2), Income Tax Regs., for a non-inclusive list of charitable characteristics: poor, distressed, underprivileged, religious, educational, scientific, etc. The large size of the Republican party, which petitioner submits is ultimately benefited by its graduates, does not diminish the need for such showing."

You have not shown that all members of the public share any charitable characteristics. Users of the _____, _____ and _____ range from _____ hobbyists to large corporations with the need to connect small sensors to the internet. These users do not share any charitable characteristics: the only common characteristic they have is that they are users of the _____.

Whatever public good the _____ and _____ provide, it is not the type of benefit to the community contemplated by IRC Section 501(c)(3). Not all organizations which incidentally enhance the public good will be classified as "public" organizations within Section 501(c)(3). For example, while political campaigns clearly provide a benefit to the community as part of the democratic process, Section 501(c)(3) expressly prohibits participation by exempt organizations. Any amount of campaign intervention disqualifies an otherwise exempt organization. Similarly, commerce clearly provides an economic benefit to the community, but Treas. Reg. Section 1.501 (c)(3)-1(c)(1) limits the kinds and amounts of commerce exempt organizations may conduct. It is significant that Congress enacted special exemption provisions for certain types of organizations which would be unable to meet the stricter Section 501(c)(3) tests which require service to public interests rather than to private ones. Accordingly, because you do not limit use of the _____ and _____

to a charitable class, the development and distribution of the _____ and _____ to the public under open source licenses is not the type of benefit to the community contemplated by Section 501(c)(3) and does not further a charitable purpose.

Software Is Not A Public Work

You indicated that 50% of your time will be devoted to the support, design, and encouragement of the development of software made available to the general public, gratis and under free open source licenses. Treas. Reg. Section 1.501(c)(3)-1(d)(2) defines the term charitable to include “erecting or maintaining public buildings, monuments, or works.” The charitable purpose underlying the concept of public works from Scott and Ascher on Trusts 5th ed. Section 38.6 is to provide facilities for the benefit of the community at public expense.

Software fails several key tax characteristics of public works. First, software is not a facility. It is not a lake, park, or like any other public work described in Rev. Rul. 66-358 and Rev. Rul. 70-186, supra. Software is intangible, and by its very nature, software is not fixed; its perpetual existence and access by the public relies upon private persons hosting the code on private servers, and anyone may alter the software. Second, software is not “ordinarily provided at public expense.” It is not something ordinarily constructed by public bodies for use by members of the public. Third, even if the software were otherwise a public work, the benefits flow to E _____ as well as to other wireless _____ technology entities who produce _____. Anyone can appropriate it or portions of it for nonpublic uses. For instance, private persons can use it for nonexempt purposes. Finally, public works must serve a community. Open source licensing ensures it is accessible to the world. We have not found any authority for the proposition that the world is a community within the meaning of IRC Section 501(c)(3).

In Jacobsen v. Katzer, 535 F.3d 1373 (Fed. Cir. 2008) the court recognized that free and open software licenses are used by “software engineers ... to dedicate certain works to the public” and Rev. Rul. 71-29, supra recognized that purposes beneficial to the community as a whole have been deemed charitable. Even if an exempt organization copyright holder retained sufficient ownership rights via its open source license to satisfy the public ownership requirement of public works, software cannot satisfy other essential tax characteristics. The charitable purpose underlying public works is to provide the community with facilities ... ordinarily provided at public expense. See Scott and Ascher 5th, supra. Software is not a facility nor is it ordinarily provided at public expense. The fact that digital goods can, after development, be duplicated ad infinitum at a price approaching zero does not satisfy this tax characteristic. Under copyright law, dedicating certain works to the public appears to include mere licensing to the public that does not divest the copyright holder of all right, title, and interest to the work. As noted above, complete public ownership is an essential tax characteristic of “public works” within that term’s meaning under IRC Section 501(c)(3).

Because open source software fails the essential tax attributes of public works, you do not qualify under IRC Section 501(c)(3) as an organization erecting or maintaining public buildings, monuments, or works within the meaning of Treas. Reg. Section 1.501(c)(3)-1(d)(2).

Your Activities Are Not Exclusively Educational

You indicated that 30% of your activities will be devoted to education while 50% of your time will be spent on activities that support, design and otherwise encourage the development of software made available to the general public, gratis and under free open source licenses. By supporting, designing and encouraging the

development of opensource software you are not exclusively providing training or instruction like the organizations in Rev. Rul. 65-2, Rev. Rul. 66-179, or Rev. Rul. 66-255, supra.

Further, although you may have some educational activities, a substantial portion of your activities is to support, design and otherwise encourage the development of specific software. Specifically, your educational activities focus on E and K, which were developed by E. Like the organization described in Better Business Bureau, you are operated for substantial non-exempt purposes which precludes you from exemption under IRC Section 501(c)(3).

Scientific Purposes: Developing Open Source Software Is an Activity Ordinarily Carried on As an Incident to Commercial or Industrial Operations

You do not qualify for tax-exemption as a scientific research organization for your activities related to the research and development of _____ and _____. To qualify as an IRC Section 501(c)(3) scientific research organization, an organization must (1) engage in scientific research; (2) the scientific research must not include activities that are incident to commercial or industrial operations; and, (3) the scientific research must be undertaken in the public's interest. See Treas. Reg. Section 1.501(c)(3)-1(d)(5).

The information you have provided shows that you support, design, conduct and publish research, potentially in collaboration with academics and institutions, or collaborate with institutions, organizations, or individuals already conducting research, related to _____ and _____. This research is an activity ordinarily carried on as support to a wireless technology company's commercial operation. Your self-described activities of research and development of related technology such as software or other innovations are similar to the two organizations described in Rev. Rules. 65-1, and 68-373, supra in that you are engaging in routine software and technology design, development, testing, and distribution, similar to that which a commercial telecommunications company engages in to create new products or adapt their products to new uses in order to be competitive in the market. In fact, you describe your activities as supporting other organizations that produce and deploy _____ to promote _____. Products designed and created for _____ places you in direct competition with those companies. As such, your activities are incidental to commercial operations and do not further an IRC Section 501(c)(3) scientific purpose. Accordingly, you are not a scientific research organization exempt under Section 501(c)(3).

Conclusion

Based on the foregoing, we have determined that you were formed for the purpose of creating, developing, and publishing a specific product. You are operating for substantial non-exempt private purposes. In addition, you do not serve a charitable class, further an educational purpose, or further a scientific purpose as described in IRC Section 501(c)(3). Therefore, you do not qualify for exemption under IRC Section 501(c)(3) and donations to you are not deductible by the donor.

If you agree

If you agree with our proposed adverse determination, you don't need to do anything. If we don't hear from you within 30 days, we'll issue a final adverse determination letter. That letter will provide information on your income tax filing requirements.

If you don't agree

You have a right to protest if you don't agree with our proposed adverse determination. To do so, send us a protest within 30 days of the date of this letter. You must include:

- Your name, address, employer identification number (EIN), and a daytime phone number
- A statement of the facts, law, and arguments supporting your position
- A statement indicating whether you are requesting an Appeals Office conference
- The signature of an officer, director, trustee, or other official who is authorized to sign for the organization or your authorized representative
- The following declaration:

For an officer, director, trustee, or other official who is authorized to sign for the organization:
Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and to the best of my knowledge and belief, the request or the modification contains all relevant facts relating to the request, and such facts are true, correct, and complete.

Your representative (attorney, certified public accountant, or other individual enrolled to practice before the IRS) must file a Form 2848, Power of Attorney and Declaration of Representative, with us if they haven't already done so. You can find more information about representation in Publication 947, Practice Before the IRS and Power of Attorney.

We'll review your protest statement and decide if you gave us a basis to reconsider our determination. If so, we'll continue to process your case considering the information you provided. If you haven't given us a basis for reconsideration, we'll send your case to the Appeals Office and notify you. You can find more information in Publication 892, How to Appeal an IRS Decision on Tax-Exempt Status.

If you don't file a protest within 30 days, you can't seek a declaratory judgment in court later because the law requires that you use the IRC administrative process first (IRC Section 7428(b)(2)).

Where to send your protest

Send your protest, Form 2848, if applicable, and any supporting documents to the applicable address:

U.S. mail:

Internal Revenue Service
EO Determinations Quality Assurance
Mail Stop 6403
P.O. Box 2508
Cincinnati, OH 45201

Street address for delivery service:

Internal Revenue Service
EO Determinations Quality Assurance
550 Main Street, Mail Stop 6403
Cincinnati, OH 45202

You can also fax your protest and supporting documents to the fax number listed at the top of this letter. If you fax your statement, please contact the person listed at the top of this letter to confirm that they received it.

You can get the forms and publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676). If you have questions, you can contact the person listed at the top of this letter.

Contacting the Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or if you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 877-777-4778.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

cc: