



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
1100 Commerce Street
MC 4920DAL
Dallas, TX 75242

Date: March 11, 2021

Taxpayer ID number:

Form:

Tax periods ended:

Person to contact:

Number: **202216017**
Release Date: 4/22/2022

UIL: 501.03-00

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

Dear :

Why we are sending you this letter

This is a 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), effective January 1, 20 . Your determination letter dated January 27, 20 , is revoked.

Our adverse determination as to your exempt status was made for the following reasons: You have failed to produce documents to establish that you are operated exclusively for exempt purposes within the meaning of IRC Section 501(c)(3), and that no part of your net earnings inure to the benefit of private shareholders or individuals. You failed to respond to repeated reasonable requests to allow the Internal Revenue Service to examine your records regarding your receipts, expenditures or activities as required by IRC Sections 6001 and 6033 (a)(1) and Rev. Rul. 59-95, 1959-1 C.B. 627.

Organizations that are not exempt under IRC Section 501 generally are required to file federal income tax returns and pay tax, where applicable. For further instructions, forms and information please visit www.irs.gov.

Contributions to your organization are no longer deductible under IRC Section 170.

What you must do if you disagree with this determination

If you want to contest our final determination, you have 90 days from the date this determination letter was mailed to you to file a petition or complaint in one of the three federal courts listed below.

How to file your action for declaratory judgment

If you decide to contest this determination, you may file an action for declaratory judgment under the provisions of IRC Section 7428 in one of the following three venues: 1) United States Tax Court, 2) the United States Court of Federal Claims or 3) the United States District Court for the District of Columbia.

Please contact the clerk of the appropriate court for rules and the appropriate forms for filing an action for declaratory judgment by referring to the enclosed Publication 892, How to Appeal an IRS Determination on Tax-Exempt Status. You may write to the courts at the following addresses:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

U.S. Court of Federal Claims
717 Madison Place, NW
Washington, DC 20439

U.S. District Court for the District of Columbia
333 Constitution Ave., N.W.
Washington, DC 20001

Processing of income tax returns and assessments of any taxes due will not be delayed if you file a petition for declaratory judgment under IRC Section 7428.

We'll notify the appropriate state officials (as permitted by law) of our determination that you aren't an organization described in IRC Section 501(c)(3).

Information about the IRS Taxpayer Advocate Service

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. However, you may be eligible for free help from the Taxpayer Advocate Service (TAS) if you can't resolve your tax problem with the IRS, or you believe an IRS procedure just isn't working as it should. TAS is an independent organization within the IRS that helps taxpayers and protects taxpayer rights. Contact your local Taxpayer Advocate Office at:

Internal Revenue Service
Taxpayer Advocate Office

Or call TAS at 877-777-4778. For more information about TAS and your rights under the Taxpayer Bill of Rights, go to taxpayeradvocate.irs.gov. Do not send your federal court pleading to the TAS address listed above. Use the applicable federal court address provided earlier in the letter. Contacting TAS does not extend the time to file an action for declaratory judgment.

Where you can find more information

Enclosed are Publication 1, Your Rights as a Taxpayer, and Publication 594, The IRS Collection Process, for more comprehensive information.

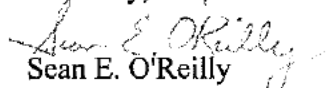
Find tax forms or publications by visiting www.irs.gov/forms or calling 800-TAX-FORM (800-829-3676).

If you have questions, you can call the person shown at the top of this letter.

If you prefer to write, use the address shown at the top of this letter. Include your telephone number, the best time to call, and a copy of this letter.

Keep the original letter for your records.

Sincerely,



Sean E. O'Reilly

Director, Exempt Organizations Examinations

Enclosures:
Publication 1
Publication 594
Publication 892



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities Division
Exempt Organizations Examination

Date:
12/11/2019
Taxpayer ID number:

Form:

Tax periods ended:

Person to contact:

Employee ID number:
Telephone number:
Fax:
Address:
Manager's contact information:

Response due date:

CERTIFIED MAIL – Return Receipt Requested

Dear _____ :

Why you're receiving this letter

We enclosed a copy of our audit report, Form 886-A, Explanation of Items, explaining that we propose to revoke your tax-exempt status as an organization described in Internal Revenue Code (IRC) Section 501(c)(3).

If you agree

If you haven't already, please sign the enclosed Form 6018, Consent to Proposed Action, and return it to the contact person shown at the top of this letter. We'll issue a final adverse letter determining that you aren't an organization described in IRC Section 501(c)(3) for the periods above.

After we issue the final adverse determination letter, we'll announce that your organization is no longer eligible to receive tax deductible contributions under IRC Section 170.

If you disagree

1. Request a meeting or telephone conference with the manager shown at the top of this letter
2. Send any information you want us to consider.
3. File a protest with the IRS Appeals Office. If you request a meeting with the manager or send additional information as stated in 1 and 2, above, you'll still be able to file a protest with IRS Appeals Office after the meeting or after we consider the information.

The IRS Appeals Office is independent of the Exempt Organizations division and resolves most disputes informally. If you file a protest, the auditing agent may ask you to sign a consent to extend the period of limitations for assessing tax. This is to allow the IRS Appeals Office enough time to consider your case. For your protest to be valid, it must contain certain specific information, including a statement of the facts, applicable law, and arguments in support of your position. For specific information needed for a valid protest, refer to Publication 892, How to Appeal an IRS Determination on Tax-Exempt Status.

Fast Track Mediation (FTM) referred to in Publication 3498, The Examination Process, generally doesn't apply now that we've issued this letter.

4. Request technical advice from the Office of Associate Chief Counsel (Tax Exempt Government Entities) if you feel the issue hasn't been addressed in published precedent or has been treated inconsistently by the IRS.

If you're considering requesting technical advice, contact the person shown at the top of this letter. If you disagree with the technical advice decision, you will be able to appeal to the IRS Appeals Office, as explained above. A decision made in a technical advice memorandum, however, generally is final and binding on Appeals.

If we don't hear from you

If you don't respond to this proposal within 30 calendar days from the date of this letter, we'll issue a final adverse determination letter.

Contacting the Taxpayer Advocate Office is a taxpayer right

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 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.

Additional information

You can get any of 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 shown at the top of this letter.

Sincerely,

for Maria Hooke
Director, Exempt Organizations Examinations

Enclosures:

Form 886-A
Form 4621-A Report of Examination
Form 6018
Publication 892
Publication 3498-A

Form 886A	Department of the Treasury - Internal Revenue Service	Schedule No. or Exhibit
Explanation of Items		
Name of Taxpayer		Year/Period Ended

Date of Notice:

Issues:

Whether (the organization), which qualified for exemption from Federal income tax under Section 501(c)(3) of the Internal Revenue Code, should be revoked due to its failure to respond and produce records to establish that it is observing the conditions required for the continuation of exempt status.

Facts:

applied for tax-exempt status by filing the Form 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, on January 23, 20 , and was granted tax-exempt status as a 501(c)(3) on January 27, 20 with an effective date of March 27, 20

An organization exempt under 501(c)(3) needs to be organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary or educational purposes and to foster national and amateur sports competition.

The organization was selected for audit to ensure that the activities and operations align with their approved exempt status.

The organization failed to respond to the Internal Revenue Service attempts to obtain information to perform an audit of Form 990 for the tax year December 31, 20

The Form 1023-EZ application list the phone number of for the Person to contact of

- Correspondence for the audit was as follows:
 - Letter 3606 (Rev. 6-2012) with attachments, was mailed certified to the organization on May 22, 20 , with a response date of June 24, 20 Article Number . Per the United States Postal Service (USPS) tracking, this was delivered on May 29, 20 at am. The certified return receipt for the certified Letter 3606 was received by the Tax Compliance Officer (TCO) as being signed for by
 - Letter 3844-A (Rev. 12-2015) with attachments, was mailed certified to the Organization's Secretary/Director on September 23, 20 . with a response date of October 23, 20 Article Number . Per the United States Postal Service (USPS) tracking, this was returned on October 4, 20 at am as Return to Sender-No Such Number-Unable to Forward. This letter was received back at the Internal Revenue Service on

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Name of Taxpayer		Year/Period Ended

October 4, 20

- o Letter 3844-A (Rev. 12-2015) with attachments, was mailed certified to the Organization on September 23, 20 , with a response date of October 23, 20 , Article Number . Per the United States Postal Service (USPS) tracking, this was returned on October 4, 20 at am as Return to Sender-Unclaimed-Unable to Forward. This letter was received back at the Internal Revenue Service on October 21, 20
- o Letter 3844-A (Rev. 12-2015) with attachments, was mailed certified to the Organization's Treasurer/Director on September 23, 20 , with a response date of October 23, 20 , Article Number . Per the United States Postal Service (USPS) tracking, this was delivered on October 17, 20 at pm. The certified return receipt was received by the TCO on October 30, 20 as being signed for by
- o Letter 3844-A (Rev. 12-2015) with attachments, was mailed certified to the Organization's President/Director on September 23, 20 , with a response date of October 23, 20 Article Number . Per the United States Postal Service (USPS) tracking, this was delivered on October 17, 20 at pm. The certified return receipt was received by the TCO as being signed for by
- o Letter 5077-B (Rev. 1-2017) with attachments, was mailed certified to the Organization's President/Director at the address listed on the Form 1023-EZ on October 25, 20 , with a response date of November 8, 20 Article Number . Per the United States Postal Service (USPS) tracking, delivery was attempted on November 2, 20 . A notice was left (No Authorized Recipient Available) on November 2, 20 at pm. The letter is available for pick up but has not yet been delivered or returned to IRS as of the date of this form.
- o Letter 5077-B (Rev. 1-2017) with attachments, was mailed certified to the Organization's President/Director at the address of record on October 25, 20 , with a response date of November 8, 20 , Article Number . Per the United States Postal Service (USPS) tracking, the letter is available for pick up as of October 29, 20 , am. The letter has not been delivered or returned to IRS as of the date of this form. Per the USPS.com website, this certified letter is being returned to the sender, IRS as of Nov. 27, 20 , as Unclaimed, Being Returned to Sender.
- o Letter 5077-B (Rev. 1-2017) with attachments, was mailed certified to the Organization's Treasurer/Director at the address listed on the Form 1023-EZ on October 25, 20 with a response date of November 8, 20 Article

Form 886A	Department of the Treasury - Internal Revenue Service	Schedule No. or Exhibit
Explanation of Items		
Name of Taxpayer		Year/Period Ended

Number _____ Per the United States Postal Service (USPS) tracking, delivery was attempted on November 2, 20____ at _____ pm. A notice was left (No Authorized Recipient Available) on November 2, 20____ at _____ pm. The letter is available for pick up but has not yet been delivered or returned to IRS as of the date of this form.

- Letter 5077-B (Rev. 1-2017) with attachments, was mailed certified to the Organization's Treasurer/Director at the address of record on October 25, 20____ with a response date of November 8, 20____, Article Number _____. Per the United States Postal Service (USPS) tracking, the letter is available for pick up as of October 29, 20____, _____ am. The letter has not been delivered or returned to IRS as of the date of this form. Per the USPS.com website, this certified letter is being returned to the sender, IRS as of Nov. 27, 20____ as Unclaimed, Being Returned to Sender.
- Telephone contact for the audit was as follows:
 - June 4, 20____, called the phone number listed on the Form 1023-EZ application for the Person to Contact of _____. Received a voice recording. TCO left a voice message stating the TCO's name and asked if the organization had received the initial letter and to please return the phone call. _____, Treasurer/Director, called back the same day. _____ confirmed she is an officer and can bind the organization. She confirmed she had received the initial letter which was reviewed. She had no additional questions. The due date was renegotiated an additional _____ days to _____, August 23, 20____.
 - September 16, 20____, No response had been received from the organization by phone, fax or mail. Called _____, Treasurer/Director, at _____. TCO was unable to reach officer of the organization and unable to leave a voice message. TCO prepared Letter 3844-A to send to all officers of the organization.
 - October 22, 20____, called _____ Treasurer/Director, _____ and received a voice recording. TCO left a message for the Treasurer stating multiple letters have been sent to the organization and no response has been received. Please call back.

Law:

Internal Revenue Code (IRC) §501(c)(3) of the Code provides that an organization organized and operated exclusively for charitable or educational purposes is exempt from

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Federal income tax, provided no part of its net earnings inures to the benefit of any private shareholder or individual.

IRC §511 of the Internal Revenue Code imposes a tax at corporate rates under section 11 on the unrelated business taxable income of certain tax-exempt organizations.

IRC §6001 of the Code provides that every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe. Whenever in the judgment of the Secretary it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show whether or not such person is liable for tax under this title.

IRC §6033(a)(1) of the Code provides, except as provided in section 6033(a)(2), every organization exempt from tax under section 501(a) shall file an annual return, stating specifically the items of gross income, receipts and disbursements, and such other information for the purposes of carrying out the internal revenue laws as the Secretary may by forms or regulations prescribe, and keep such records, render under oath such statements, make such other returns, and comply with such rules and regulations as the Secretary may from time to time prescribe.

Treasury Regulations (Regulation) 1.501(c)(3)-1 In order to be exempt under §501(c)(3) the organization must be both organized and operated exclusively for one or more of the purposes specified in the section. (religious, charitable, scientific, testing for public safety, literary or educational).

Regulation §1.501(c)(3)-1(a)(1) of the regulations states that in order to be exempt as an organization described in 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.

Regulation 1.501(c)(3)-1(c)(1) of the regulations provides that an organization will not be regarded as "operated exclusively" for one or more exempt purposes described in section 501(c)(3) of the Code if more than an insubstantial part of its activities is not in furtherance of a 501(c)(3) purpose. Accordingly, the organization does not qualify for exemption under section 501(c)(3) of the Code.

Regulation §1.6001-1(c) of the Code provides that such permanent books and records as are required by paragraph (a) of this section with respect to the tax imposed by section 511 on unrelated business income of certain exempt organizations, every organization exempt from tax under section 501(a) shall keep such permanent books of account or

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records, including inventories, as are sufficient to show specifically the items of gross income, receipts and disbursements. Such organizations shall also keep such books and records as are required to substantiate the information required by section 6033. See section 6033 and §§ 1.6033-1 through 1.6033-3.

Regulation §1.6001-1(e) of the Code provides that the books or records required by this section shall be kept at all time available for inspection by authorized internal revenue officers or employees and shall be retained as long as the contents thereof may be material in the administration of any internal revenue law.

Regulation §1.6033-1(h)(2) of the regulations provides that every organization which has established its right to exemption from tax, whether or not it is required to file an annual return of information, shall submit such additional information as may be required by the district director for the purpose of enabling him to inquire further into its exempt status and to administer the provisions of subchapter F (section 501 and the following), chapter 1 of the Code and section 6033.

Regulation §1.61-1 of the regulations provides that Gross income means all income from whatever source derived, unless excluded by law. Gross income includes income realized in any form, whether in money, property, or services. Income may be realized, therefore, in the form of services, meals, accommodations, stock, or other property, as well as in cash.

Rev. Rul. 59-95, 1959-1 C.B. 627, concerns an exempt organization that was requested to produce a financial statement and statement of its operations for a certain year. However, its records were so incomplete that the organization was unable to furnish such statements. The Service held that the failure or inability to file the required information return or otherwise to comply with the provisions of section 6033 of the Code and the regulations which implement it, may result in the termination of the exempt status of an organization previously held exempt, on the grounds that the organization has not established that it is observing the conditions required for the continuation of exempt status.

Organization's Position

Taxpayer's position is unknown at this time as no response has been received from the organization by phone, fax or mail. Organization has failed to return TCO's phone calls or respond to the multiple certified letters sent to the organization's officers at the address of record and the addresses of the officers listed on the Form 1023-EZ.

Government's Position

Based on the above facts, the organization did not respond to verify that they are organized and operated exclusively for one or more of the purposes specified in IRC

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Section 501(c)(3). If an organization fails to meet either the organizational test or the operational test, it is not exempt.

In accordance with the above-cited provisions of the Code and regulations under sections 6001 and 6033, organizations recognized as exempt from federal income tax must meet certain reporting requirements. These requirements relate to the filing of a complete and accurate annual information (and other required federal tax forms) and the retention of records sufficient to determine whether such entity is operated for the purposes for which it was granted tax-exempt status and to determine its liability for any unrelated business income tax.

Section 1.6033-1(h)(2) of the regulations specifically state that exempt organizations shall submit additional information for the purpose of enabling the Internal Revenue Service to inquire further into its exempt status.

Using the rationale that was developed in Revenue Ruling 59-95, the Organization's failure to provide requested information should result in the termination of exempt status.

Conclusion:

Based on the foregoing reasons, the organization does not qualify for exemption under section 501(c)(3) and its tax-exempt status should be revoked.

It is the IRS's position that the organization failed to establish that it meets the reporting requirements under IRC §§ 6001 and 6033 to be recognized as exempt from federal income tax under IRC § 501(c)(3). Furthermore, the organization has not established that it is observing the conditions required for the continuation of its exempt status or that it is organized and operated exclusively for an exempt purpose. Accordingly, the organization's exempt status is revoked effective January 1, 20

Form 1120, *U.S. Corporation Income Tax Return*, should be filed for the tax periods after January 1, 20