



**Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities**

Date:
May 13, 2022
Taxpayer ID number:

Form:

Tax periods ended:

Person to contact:
Name:
ID number:
Telephone:
Fax:

Release Number : 202249016
Release Date: 12/9/2022
UIL Code: 501.03-00

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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 . Your determination letter dated , is revoked.

Our adverse determination as to your exempt status was made for the following reasons: You have not demonstrated that you are operated exclusively for one or more purposes described in IRC Section 501(c)(3) and that no part of your net earnings inures to the benefit of any private shareholder or individual. We have also determined that you have not demonstrated that you are not a private foundation under IRC Section 509. Your determination letter dated is also revoked.

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
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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.

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:

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.

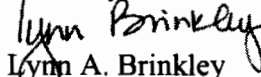
Find tax forms or publications by visiting www.irs.gov/forms or calling 800-TAX-FORM (800-829-3676).

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,



Lynn A. Brinkley

Acting Director, Exempt Organizations Examinations

Enclosures:

Publication 1

Publication 594

Publication 892



**Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities**

Date:
March 8, 2022
Taxpayer ID number:

Form:

Tax periods ended:

Person to contact:
Name:
ID number:
Telephone:
Fax:
Address:

Manager's contact information:
Name:
ID number:
Telephone:
Response due date:
April 11, 2022

CERTIFIED MAIL – Return Receipt Requested

:

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.

For 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,

Lynn A Brinkley
Acting Director, Exempt Organizations
Examinations

Enclosures:
Form 886-A
Form 6018

Form 886A	Department of the Treasury - Internal Revenue Service Explanation of Items	Form
Name of Taxpayer		Year/Period Ended

Issues

1. Whether (the EO) has demonstrated that it is operated exclusively for one or more purposes described in section 501(c)(3) of the Internal Revenue Code and that no part of its net earnings inures to the benefit of any private shareholder or individual.
2. Whether the EO has demonstrated that it is a public charity under section 509(a) of the Internal Revenue Code.

Facts

The EO is an organization exempt under Internal Revenue Code Section 501(c)(3). The EO purports to support an organization called “ ” in . According to the EO’s Form , Schedule A, is an educational organization described in section 170(b)(1)(A)(ii) of the Internal Revenue Code. However, no evidence has been provided which demonstrates that is such an organization.

The EO received a determination letter from the IRS dated , in which the IRS determined that the EO was exempt under section 501(c)(3) of the Internal Revenue Code. The EO received another determination letter from the IRS dated , in which the IRS determined that the EO was a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

A Form 4564, Information Document Request, IDR, was mailed to the address listed on the return on . Information Document Request # 1 was returned to the Service as “Attempted, Not Known.” Initial contact was made by phone with , Treasurer of EO, on . The examination process was discussed, and the correct mailing address was obtained. Forms 4564, Information Document Requests, were mailed to the address provided by on the following dates:

- IDR # 2
- IDR # 3
- IDR # 4
- IDR # 5
- IDR # 6
- IDR # 7

Please see attached IDRs as Exhibits A – F, for review of information requested.

Form 886A	Department of the Treasury - Internal Revenue Service	Form
Explanation of Items		
Name of Taxpayer		Year/Period Ended

In addition to contact that was made by mail, there were several voicemail messages left at phone number between and .

A response was received from on . The response consisted of pages as follows:

- Page 1 responses to IDR
- Pages 2 – 3 Form 2848, Power of Attorney and Declaration of Representative
- Pages 4 – 6 Form 4506-A, Request for a Copy of Exempt or Political Organization IRS Form
- Page 7 General Ledger
- Pages 8 – 12 Check Register

Please see attached response, Exhibit G. The information reported on the General Ledger did not reconcile to the stubs on the check register. Cancelled checks were requested and were not provided. Contact was made by phone with the representative, , on , requesting the missing items from the response. The requested information which was not provided includes publications from ; bank statements; and emails between the Director, , who resides in , and . As of the date of this report, no additional information has been received from the EO.

Law

IRC § 501(c)(3) exempts from Federal income tax corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

IRC § 6001 provides that every person liable for any tax imposed by the IRC, or for the collection thereof, shall keep adequate records as the Secretary of the Treasury or his delegate may from time to time prescribe.

IRC § 6033(a)(1) provides, except as provided in IRC § 6033(a)(2), every organization exempt from tax under § 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. The Secretary may also prescribe by forms or regulations the requirement of every organization to 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.

Form 886A	Department of the Treasury - Internal Revenue Service Explanation of Items	Form
Name of Taxpayer		Year/Period Ended

Treas. Reg. § 1.6001-1(c) states that in addition to 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 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 -3.

Treas. Reg. § 1.6001-1(e) states that the books or records required by this section shall be kept at all times available for inspection by authorized Internal Revenue Service officers or employees, and shall be retained as long as the contents thereof may be material in the administration of any Internal Revenue law.

In accordance with the above cited provisions of the Code and Regulations under IRC § 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.

Treas. Reg. § 1.501(c)(3)-1(d)(1)(i) provides that, in general, an organization may be exempt as an organization described in section 501(c)(3) if it is organized and operated exclusively for one or more of the following purposes:

- (a) Religious
- (b) Charitable
- (c) Scientific
- (d) Testing for public safety
- (e) Literary
- (f) Educational; or
- (g) Prevention of cruelty to children or animals.

Treas. Reg. § 1.501(c)(3)-1(d)(1)(ii) provides that an organization is not organized or operated exclusively for one or more of the purposes specified in subdivision (i) of this subparagraph unless it serves a public rather than a private interest. Thus, to meet the requirement of this subdivision, it is necessary for an organization to establish that it is not organized or operated for the benefit of private interests such as designated individuals, the creator or his family, shareholders of the organization, or persons controlled, directly or indirectly, by such private interests.

Treas. Reg. § 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 which accomplish one or more of such exempt purposes specified in 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.

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Revenue Ruling 59-95 provides that failure or inability to file a required information return or otherwise to comply with the provision 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 an exempt status.

Revenue Ruling 68-489 provides that an organization will not jeopardize its exemption under section 501(c)(3) of the Code, even though it distributes funds to nonexempt organizations, provided it retains control and discretion over use of the funds for section 501(c)(3) purposes.

Revenue Ruling 66-79 provides that contributions to a domestic charity described in section 170(c)(2) of the Internal Revenue Code of 1954 which are solicited for a specific project of a foreign charitable organization are deductible under section 170 of the Code where the domestic charity has reviewed and approved the project as being in furtherance of its own exempt purposes and has control and discretion as to the use of the contributions.

Under section 509(a) of the Internal Revenue Code, all organizations described in section 501(c)(3) are private foundations except those excluded under sections 509(a)(1) through (4).

Issue # 1-

Taxpayer's Position

Unknown

Government's Position

The information provided during the examination is so incomplete that one cannot get a clear idea of the EO's activities. No information was provided demonstrating what did with the money it purportedly received from the EO. No information was provided describing in any meaningful manner, including its background, purposes, and activities. No information was provided demonstrating that was exempt under section 501(c)(3). No information was provided demonstrating that the EO retained control and discretion over funds purportedly given to to ensure that the funds were used for exempt purposes. Accordingly, the EO has not demonstrated that it is operated exclusively for one or more purposes described in section 501(c)(3) of the Internal Revenue Code and that no part of its net earnings inures to the benefit of any private shareholder or individual. The EO's determination letters dated and should be revoked.

Form 886A	Department of the Treasury - Internal Revenue Service Explanation of Items	Form
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Issue # 2

Taxpayer's Position

Unknown

Government's Position

In addition to failing to demonstrate that it is operated exclusively for one or more purposes described in section 501(c)(3) of the Internal Revenue Code and that no part of its net earnings inures to the benefit of private shareholders or individuals, the EO has also not demonstrated that it is a public charity. No information was provided demonstrating that the EO receives the necessary public support such that it qualifies for section 509(a)(1)/170(b)(1)(A)(vi) status. No information was provided demonstrating that the EO qualifies as a public charity under sections 509(a)(1) through 509(a)(4) of the Internal Revenue Code.

Conclusion

The EO has not demonstrated that it is operated exclusively for one or more purposes described in section 501(c)(3) of the Internal Revenue Code and that no part of its net earnings inures to the benefit of private shareholders or individuals. The EO has also not demonstrated that it is a public charity under section 509(a) of the Internal Revenue Code. Accordingly, we are proposing revocation of the EO's tax-exempt status, effective . Since the EO will no longer have tax-exempt status beginning , it is liable for filing Form , U.S. *Corporation Income Tax Return*, as of that date. The EO's determination letters dated and should be revoked.