



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

Date: December 15, 2022

Taxpayer ID number (last 4 digits):

Form:

Tax periods ended:

Person to contact:

Name:

ID number:

Telephone:

Fax:

Last day to file petition with United States

Tax Court:

Tuesday, March 15, 2023

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 . Your determination letter dated , 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 organized and operated exclusively for exempt purposes within the meaning of IRC Section 501(c)(3). You failed to respond to repeated reasonable requests to allow the Internal Revenue Service to examine your records regarding your organization and activities as required by IRC Sections 6001, 6033(a)(1) and Revenue Ruling 59-95, 1959-1 C.B. 627. In our letters dated , and , we requested information necessary to conduct an examination of your Form for the year ended . We have not received the requested information. Section 1.6033-2(i)(2) of the Income Tax Regulations provides, in part, that every organization which is exempt from tax, shall submit such additional information as may be required by the Internal Revenue Service for the purpose of inquiring into its exempt status. Since you have not provided the requested information, you have failed 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.

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 [IRS.gov](https://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 can file an action for declaratory judgment under the provisions of Section 7428 of the Code in either:

- The United States Tax Court,
- The United States Court of Federal Claims, or
- The United States District Court for the District of Columbia

You must file a petition or complaint in one of these three courts within 90 days from the date we mailed this determination letter to you. You can download a fillable petition or complaint form and get information about filing at each respective court's website listed below or by contacting the Office of the Clerk of the Court at one of the addresses below. Be sure to include a copy of this letter and any attachments and the applicable filing fee with the petition or complaint.

You can eFile your completed U.S. Tax Court petition by following the instructions and user guides available on the Tax Court website at ustaxcourt.gov/dawson.html. You will need to register for a DAWSON account to do so. You may also file your petition at the address below:

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

The websites of the U.S. Court of Federal Claims and the U.S. District Court for the District of Columbia contain instructions about how to file your completed complaint electronically. You may also file your complaint at one of the addresses below:

US Court of Federal Claims
717 Madison Place, NW
Washington, DC 20439
uscfc.uscourts.gov

US District Court for the District of Columbia
333 Constitution Avenue, NW
Washington, DC 20001
dcd.uscourts.gov

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.

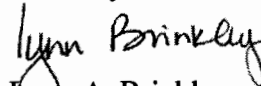
Find tax forms or publications by visiting irs.gov/forms or calling 800-TAX-FORM (800-829-3676). If you have questions, you can call the person shown at the top of this letter.

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.

You may fax your documents to the fax number shown above, using either a fax machine or online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security policies.

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:
June 16, 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:
July 16, 2022

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

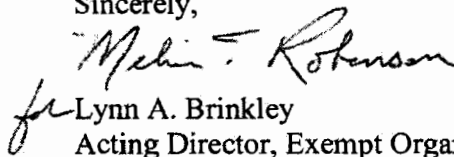
The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance,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

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,


for Lynn A. Brinkley
Acting Director, Exempt Organizations
Examinations

Enclosures:
Form 886-A
Form 6018
Publication 3498 and 892

Form 886-A (May 2017)	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit A
Name of taxpayer	Tax Identification Number (last 4 digits)	Year/Period ended

ISSUE:

Whether () qualifies for exemption under section 501(c)(3) of the Internal Revenue Code as a public charity after failure to provide requested information.

FACTS:

() was granted tax-exempt status in under Internal Revenue Code Section (IRC or Code) 501(a) as an organization described in 501(c)(3).

On the Agent was assigned the year to examine. On the Agent prepared Letter 6031, Initial Appointment Letter with Information Document Request #1 (IDR) Form 4564, requesting information to determine if was compliant with its filing requirements. This letter was mailed by the Group Manager. On , the mail was returned undeliverable.

On , the Agent called and spoke to the Director listed on a prior year return and was provided with a new address. On a second copy of Letter 6031, Initial Appointment Letter with IDR #1, requesting information and written request for current address, was mailed by the Group Manager. On , the mail was returned undeliverable because it was mailed to the old address (envelope was not addressed to the new address).

On , the Agent re-mailed second copy of Letter 6031 with IDR #1 to the new address. On , Agent made a follow-up call to the Director and was informed that he still had not received Letter 6031. Agent mailed Letter 6031 again with IDR #1 to the new address. On , Agent received a voicemail from the Director acknowledging receipt of Letter 6031. On

, Agent mailed Letter 5798 granting a 15-day extension. On , per the Director's request, a second extension was requested and approved by the group manager. Letter 5798 was mailed and emailed, per officer's written request dated . Also, a second IDR #2 was mailed on with the extension which requested additional information to determine compliance with other requirements, as suggested by the Group Manager.

Several calls were made to the Director; however, no response to IDRs #1 or 2 was received. At the approval of the Group Manager, Agent issued a Letter 5077-B and 5077-D, Delinquency Notices on

Director requested more time to respond on . Due to lack of response to Letter 5077-B and 5077-D, Agent was instructed by the Group Manager on to call the Director and inform him that if the information is not received in the next two weeks, we will propose revocation. After phone-call to the Director on , provided a partial response to the Internal Revenue Service correspondence for the tax period ended

Form 886-A (May 2017)	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit A
Name of taxpayer	Tax Identification Number <i>(last 4 digits)</i>	Year/Period ended

Without all the financial documents requested we cannot determine that the organization is operating within the meaning of 501(c)(3). Therefore, because of lack of responsiveness to our requests we are proposing revocation of their exempt status.

The items requested but never received are as follows:

- a. bank statements, cancelled checks, and
- b. invoices.

LAW:

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

Internal Revenue Code section 6033(a)(1) provides that every organization exempt from taxation 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 purpose of carrying out the internal revenue laws as the Secretary may by forms or regulations prescribe, and shall 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.

Federal Tax Regulations section 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 officers or employees and shall be retained so long as the contents thereof may become material in the administration of any internal revenue law.

Federal Tax Regulations section 1.6033-2(i)(2) provides that every organization which is exempt 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 Internal Revenue Service for the purpose of inquiring into its exempt status and administering the provisions of subchapter F (section 501 and the following), chapter 1 of the Code and section 6033 of the Code.

Revenue Ruling 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 Internal Revenue Code section 6033 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.

In accordance with the above cited provisions of the Code and regulations under sections 6001 and 6033 as well as the revenue ruling, organizations recognized as exempt from federal income

Form 886-A (May 2017)	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit A
Name of taxpayer	Tax Identification Number (last 4 digits)	Year/Period ended

tax must meet certain reporting requirements. These requirements relate to 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.

TAXPAYER'S POSITION:

The taxpayer's position is unknown currently.

GOVERNMENT'S POSITION:

The purpose of this examination as noted in appointment Letter 6031 was to ensure compliance with federal tax requirements. We were unable to ensure compliance because information requested was not supplied.

The above cited Internal Revenue Code and Federal Tax Regulations make it clear that an organization must maintain adequate books and records for inspection by authorized internal revenue officers or employees. Adequate books and records shall be retained so long as the contents thereof may become material in the administration of any internal revenue law. Revenue Ruling 59-95 held that 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 because the organization has not established that it is observing the conditions required for the continuation of an exempt status. Accordingly, failure to provide the requested information should result in the loss of their exempt status.

CONCLUSION:

It is the position of the Internal Revenue Service that the organization failed to meet the reporting requirements under IRC sections 6001 and 6033 to be recognized as exempt from federal income tax under IRC section 501(c)(3). Accordingly, we are proposing that the organization's exempt status be revoked effective _____, the first day of the first tax year under examination.

Since the organization will no longer have tax-exempt status beginning _____, it is required to file Form 1120, *U.S. Corporation Income Tax Return*, as of that date.