



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

Date: May 27, 2024

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:

Release Number: 202425015  
Release Date: 6/21/2024  
UIL Code: 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  
Your determination letter dated \_\_\_\_\_ is revoked.

Our adverse determination as to your exempt status was made for the following reasons: You did not produce documents to establish that you are organized and 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 Revenue Ruling 59-95, 1959-1 C.B. 627. As such, you failed to meet the requirements of IRC Section 501(c)(3) and Treasury Regulations Section 1.501(c)(3)-1(a), in that you have not established that you were organized and operated exclusively for exempt purposes and that no part of your earnings inured 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**.

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](https://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](https://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](https://uscfc.uscourts.gov)

**US District Court for the District of Columbia**  
333 Constitution Avenue, NW  
Washington, DC 20001  
[dcd.uscourts.gov](https://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.

#### **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](https://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](https://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.

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

Director, Exempt Organizations Examinations

Enclosures:

Publication 1

Publication 594

Publication 892



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

Date:  
11/13/2023  
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:  
12/15/2023

**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.

**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](http://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](http://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,



Michelle Henson signing for  
Lynn A. Brinkley  
Director, Exempt Organizations Examinations

**Enclosures:**

Form 6018  
Form 4621-A  
Form 886-A  
Pub 892  
Pub 3498

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

**ISSUES:**

- 1) Whether \_\_\_\_\_ is operating for an exempt purpose under Internal Revenue Code (IRC) section 501(c)(3) and continues to qualify for tax-exempt status under IRC section 501(c)(3).
- 2) Whether \_\_\_\_\_ IRC section 501(c)(3) tax-exempt status should be revoked for not providing adequate books and records under IRC Section 6001 and IRC section 6033.

**FACTS:**

\_\_\_\_\_ (organization) is recognized as exempt under Internal Revenue Code (IRC) section 501(c)(3) with public charity status 170(b)(1)(A)(vi), and with the effective date of exemption being \_\_\_\_\_. The organization's current address is \_\_\_\_\_.

The organization was subject to an examination for the tax year ended \_\_\_\_\_. On \_\_\_\_\_, Revenue Agent (RA) mailed Letter 6031, *Initial Exam Appointment*, Form 4564, *Information Document Request*, Publication 1, *Your Right as a Taxpayer*, Notice 609, *Privacy Act Notice* and Publication 5295, *Secure Messaging for Tax Exempt and Government Entities* to \_\_\_\_\_.

The organization did not provide a response to Letter 6031 by the response due date. The Revenue Agent (RA) tracked the package, and it was discovered that the package was not signed for and that it would be returned to sender. Further research was conducted to see if any numbers or officers' addresses could be found to make contact. The organization filed Form 990-N (e-Postcard) so there was not a return to review. A \_\_\_\_\_ was found on \_\_\_\_\_ for the organization. A call to the \_\_\_\_\_ found on \_\_\_\_\_ was made, however, it appeared that the number had been disconnected. RA then reviewed the administrative file for the organization that was requested internally and a number for the President, \_\_\_\_\_ was found. The President's number was called, and \_\_\_\_\_ stated that he was no longer involved with the organization. \_\_\_\_\_ further stated that his \_\_\_\_\_ was the one who was still involved with the organization. It was then asked if \_\_\_\_\_ had any contact with the organization or anyone at the organization and he stated that he did not.

On \_\_\_\_\_, a \_\_\_\_\_ was prepared and sent to the nearest \_\_\_\_\_ by the organization's address to determine if \_\_\_\_\_ or the organization still received mail at \_\_\_\_\_. The post office never replied to the \_\_\_\_\_ On \_\_\_\_\_, \_\_\_\_\_ website (exhibit 1), an individual named \_\_\_\_\_ was listed as an officer/director, along with \_\_\_\_\_ and another individual named \_\_\_\_\_. An address was found for \_\_\_\_\_ and Letter 6031, Publication 1, and Notice 609 was mailed \_\_\_\_\_ on \_\_\_\_\_. The package was tracked, and it stated that the package was not signed for and would be sent back to sender. The RA conducted another research and found another address for \_\_\_\_\_. On \_\_\_\_\_, Letter 6031, Publication 1, and Notice 609 was mailed \_\_\_\_\_. The RA tracked the package, and it appeared that the package had been lost within \_\_\_\_\_ distribution system.

On \_\_\_\_\_, Letter 3164-E, *Third-Party Contact*, was mailed to the organization \_\_\_\_\_. The letter stated that the third-party contact period would begin on \_\_\_\_\_. On \_\_\_\_\_, a third-party contact was made by mailing Letter 1955, *Additional Information Request*, to \_\_\_\_\_. The requested response date stated on the letter was \_\_\_\_\_. Also on \_\_\_\_\_, Letter 5077-D, *TE/GE Information Document Request Delinquency Notice – Pre Summons*, and Form 4564 was mailed to the organization \_\_\_\_\_. The response due date to Letter 5077-D was \_\_\_\_\_, By \_\_\_\_\_, the third-party contacts and organization provided no response to the letters.

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On [redacted] RA called [redacted] He did not answer and a voicemail was left. On [redacted] Letter 5077-A, TE/GE Information Document Request Pre-Summons, and Form 4564 was mailed to the organization. The response due date on the letter was [redacted]. The RA did not receive a response to Letter 5077-A from the organization by [redacted] On [redacted], RA called [redacted] again. The call was forwarded after [redacted].

Throughout the examination, the RA continued mailing the letters to [redacted] and called [redacted] Per [redacted] Website, the organization's address is still [redacted] and [redacted] and the officer's listed are still [redacted] and [redacted]. Also, per the Tax Exempt Organization Search (exhibit 2) provided on the IRS website, the principal officer's name and address is [redacted] at [redacted].

[redacted] have not responded to any of the phone calls made or letters mailed to them. They have not provided any records to support that the organization was operating for an exempt purpose under IRC section 501(c)(3) during the tax year period ending [redacted] or is currently operating for an exempt purpose.

**LAW:**

Internal Revenue Code (IRC) section 501(c)(3) states that an organization exempt from Federal income taxes are 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 to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), 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 (except as otherwise provided in subsection (h)), and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

IRC section 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 section 6033(a)(1) provides, except as provided in IRC 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

Treas. Reg. 1.501(c)(3)-1(a)(1) 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.

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 if it engages primarily in activities which accomplish one or more of such exempt purposes specified in Section 501(c)(3). It further provides that an organization will not be so regarded if more than an insubstantial part of its activities isn't in furtherance of an exempt purpose.

Treas. Reg. section 1.6001-1(a) in conjunction with Treas. Reg. Section 1.6001-1(c) provides that every organization exempt from tax under IRC Section 501(a) and subject to the tax imposed by IRC Section 511 on its unrelated business income must keep such permanent books or accounts or records, including inventories, as are sufficient to

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establish the amount of gross income, deduction, credits, or other matters required to be shown by such person in any return of such tax. Such organization shall also keep such books and records as are required to substantiate the information required by IRC Section 6033.

Treas. Reg. 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 as long as the contents thereof may be material in the administration of any internal revenue law.

Treas. Reg section 1.6033-1(h)(2) 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 IRC Section 6033.

Revenue Ruling (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 IRC 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.

**GOVERNMENT’S POSITION:**

In accordance with the above provisions of the Code and regulations, organizations recognized as exempt from federal income tax must meet the operational test and certain reporting requirements. These requirements relate to the filing of a completed 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 purpose for which it was granted tax-exempt status and determine its liability for any unrelated business income tax.

has failed the operational test in per section 1.501(c)(3)-1(a)(1) of the regulations by not providing substantiation that it operates exclusively for one or more of the purposes specified in IRC section 501(c)(3). The organization has also failed to respond to the government’s request for information. Section 1.6033-1(h)(2) of the regulations requires an organization to provide such information as requested to allow the IRS to make a determination of that organization’s exempt status.

It is the government’s position that failed the operational test under IRC section 501(c)(3) and failed to meet the reporting requirements under IRC section 6001 and 6033. Accordingly, it is proposed that the organization’s tax exempt status should be revoked effective

**TAXPAYER’S POSITON:**

The taxpayer’s position to the proposed revocation of their 501(c)(3) tax exempt status under IRC section 6033 is unknown, because they have not responded to any letters sent to the organizations current address. who is listed as an officer of the organization on Website, stated that he was no longer involved with the organization, and that he did not have any contact with the organization or anyone at the organization.



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**CONCLUSION:**

failed the operational test described in IRC section 501(c)(3) and failed to meet the reporting requirements under IRC section 6001 and 6033. The organization does not continue to qualify for exemption under IRC section 501(c)(3). Accordingly, the organization's tax exempt status should be revoked effective