



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

Date:
08/02/2024
Taxpayer ID number (last 4 digits):

Form:

Tax periods ended:

Release Number: 202444011
Release Date: 11/1/2024
UIL Code: 501.03.00

Person to contact:
Name:
ID number:
Telephone:
Fax:
Last day to file petition with United States
Tax Court: 10/31/2024

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 not demonstrated that you operated exclusively for charitable, educational, or other exempt purposes within the meaning of IRC Section 501(c)(3). As such, you failed to meet the requirement of IRC Section 501(c)(3) and Treasury Regulation Section 1.501(c)(3)-1(a). Additionally, you have not demonstrated that you are operated exclusively for charitable, educational, or other exempt purposes within the meaning of IRC Section 501(c)(3) because the organization's assets inured to the benefit of a private shareholder or individual.

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).

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 if 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. Visit TaxpayerAdvocate.IRS.gov/contact-us or call 877-777-4778 (TTY/TDD 800-829-4059) to find the location and phone number of your local advocate. Learn more about TAS and your rights under the Taxpayer Bill of Rights at TaxpayerAdvocate.IRS.gov. Do not send your Tax Court petition to TAS. Use the Tax Court address provided earlier in the letter. Contacting TAS does not extend the time to file a petition.

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

Director, Exempt Organizations Examinations

Enclosures:

Form 886-A Explanation of Items

Publication 1 Publication 594

Publication 892

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

ISSUE

Whether _____ (“_____”) operated exclusive for one or more exempt purposes described under IRC Section 501(c)(3).

FACT

Background of _____

Per articles of incorporation, _____ was incorporated on _____, for _____ is an _____. On _____, _____ filed Form 1023 applying for tax-exempt status under IRC Section 501(c)(3). The IRS approved _____'s application and recognized it as a public charity described under IRC Section 501(c)(3) and 170(b)(1)(C). _____'s exempt and foundation status remain effective to the present date.

In the letter dated _____, _____ stated that its activities included _____, _____ and _____ to the _____ and _____ to _____ want them. _____ primarily serves _____ with _____ to the _____ and _____ who are also _____. The purpose of _____'s approach is to _____ the _____ with a _____ (_____) that its _____. During these _____, _____ to _____ in _____, and then hold _____ at the conclusion of, or at _____, its _____.

In response to Information Document Request (IDR) #1, _____ provided a list of events it conducted in _____. The examining agent requested details of these events. _____ was unable to provide any. Instead, _____ referred the agent to _____ conducted by _____, a related 501(c)(3) organization discussed below. _____ used to maintain a _____. That _____ is now _____.

About _____

In the past, _____ engaged in a number of _____, including its _____, _____, and _____ (“_____”). The _____ arose out of _____ mandate to assist _____ at _____ of _____ to _____ Beginning in late _____ and continuing through _____, the _____ to a related nonprofit corporation, _____ (“_____”).

Per Article of Incorporation filed with the State of _____, _____ was incorporated on _____ for the purpose of _____ and _____ and _____. Per Article 3, Section 3.1 of its bylaws, _____ is an _____ of _____ who _____ of _____.

On _____, _____ filed a Form 1023-EZ, *Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, seeking tax-exempt status under IRC Section 501(c)(3). On _____, the IRS recognized _____ as a 501(c)(3) public charity. _____ public charity status remained effective to the present date.

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

According to own , recovered in . of were from such as , where was paid to provide

Per the contract with (" "), provided to the when they 's on the . In an interview with - , 's stated that the prevented from into . In return, paid \$ for each provided by . then paid \$ to each for their works.

Board Members and Officers of and

The individuals below were directors and/or officers of both and .

1. , director and officer
2. , officer (of . Lives in ,
3. , director
4. , director

About

. signed the Form 1023 as and president of . signed the Form in various capacity including president (-) and executive director () of . The board minutes show was a board member.

. signed the Form 1023-EZ as 's president. has been serving as 's director and president since its inception. has access to and 's bank accounts. was the sole signers of the active bank accounts.

Form , Financial Records and Other Information Returns

reported the following financial information on its 's Form .

Cash	_____
Total assets	_____
Accounts payable and accrued expenses	_____
Net assets or fund balance	_____
Total liabilities and net assets/fund balance	_____
Income	_____
Investment	_____
Total income	_____
Expenses	_____
Grant	_____
Officer's compensation	_____

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

Management	,
Office expenses	,
Travel	,
Insurance	,
Fundraising	_____
Total expenses	_____
Total net revenue	_____ (,) _____

filed a Form - for the tax year reporting income and \$ expenses.
filed a Form - for the tax years and .

In response to IDR #1, provided an file named - - - .
The file contained the following tabs:

1. - 's Statement of Financial Position.
2. - and 's Statement of Financial Activities.
3. Balance Sheet – and 's Balance Sheet.
4. Income Statement – and 's Income Statement.
5. - 's Trial Balance.
6. - a spreadsheet listing charges and payments. Account number and cardholder were not present on this spreadsheet.
7. - 's account.
8. - New – this is a blank tab.
9. - 's account ending # .
10. - 's account ending # .

- Financial data for was missing tabs . , . and . .

The - tab showed charges for , , as well as of , , , , , , , etc. The - tab also showed from , , .com, .com, , The and others.

In the letter dated , , 's provided the following explanation regarding its books and records.

At the , feels it necessary to explain the process it used to its IRS Form for the tax year. Until , and received accounting and bookkeeping services from of and did not keep a general ledger via or any other similar program. Instead, and provided with access to their records. then met and conferred with , of and about the organizations' transactions, and thereafter, using , ran various calculation to produce returns for

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

notes that as a _____, it did not have an _____ to _____ to the IRS. Because it did, however, _____ is producing concurrently with this letter, (as IRS _____) what _____ understands to be the entirety of _____ and calculations from the relevant tax year. Candidly, _____ has had difficulty interpreting _____ calculations.

In IDR #2, the examining agent requested missing financial data for _____. To date, _____ has not provided the missing data.

_____ was the owner of the following bank and investment account:

1. _____ Account # - -
2. _____ #
3. _____ #
4. _____ #
5. _____ #
6. _____ #

_____ was the signer and had access to the above accounts.

Payments to _____ and _____

_____ 's _____ ending # _____ showed the following _____ to _____ and _____ for-profit business

Date	Payee	Description	Ck #	Amount
/ /				,
/ /				,
/ /				,
/ /				,
/ /		Per diem /		_____

_____ reported the \$ _____ payments to _____ on the tax year _____ 's Form _____. It's not known whether _____ reported the payments to _____ on the Form _____. _____ did not provide a balance sheet or income statement. IRS records show _____ did not file a Form _____ or _____ to report the _____ to _____ and _____

Transfers to _____

1. \$ _____ to _____ on _____,

_____ account # _____ statement showed the above _____ to _____ account ending # _____. Exhibit _____. In response to request for information (IDR #2) on the use of the \$ _____, _____ 's representative stated the \$ _____ was used for _____ 's activities. The _____ did not provide any records to support _____ statement but stated that _____ will

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

supplement this response when and if it is able to do so. To date, _____ has not provided any substantiations for the use of the \$ _____.

2. \$ _____ to _____ on _____, _____'s statement showed the above to a _____ Exhibit _____.

In response to request for information (IDR #2) regarding the \$ _____, _____'s representative stated that _____ was the _____ of the _____ account, which the _____ confirmed. The statement showed _____ used the \$ _____ to _____ IRS records show _____ issued a Form _____ to _____ reporting _____ to _____. Per IRS records, _____ did not issue a Form _____ to _____.

\$ _____ to _____ to _____

The _____ statement shows a \$ _____ to _____, _____ account on _____, _____ Exhibit _____.

In response to request for information (IDR #2) regarding on the use of the \$ _____, _____'s stated that the \$ _____ was a _____ used to _____ a _____. The _____ provided an _____ statement, which confirmed _____ bought _____ for _____ Exhibit _____. The _____ statement showed:

: \$ _____
: \$ _____ /day

_____ returned the \$ _____ without interest to _____ on _____.

Payments to _____' Personal Credit Cards

_____ bank statements show payments to credit cards owned by _____ Exhibit 5.

Payments to _____
Payments to _____
Payments to _____

Charges to _____

It must be noted that the _____ statements provided by _____ and _____ were not corresponding to the IDR. For example, the examining agent requested statements and receipts for charges or payments made by _____. Instead of _____ providing the statements and receipts, _____ provided them. Vice versa. However, all _____ cards belonged to _____.

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

Both _____ and _____ paid credit cards. If a substantiated charge is not accounted for in this report, it will be accounted for in the report issued to _____. Vice versa.

In response to request for credit card statements and receipts to substantiate the charges, _____ stated that _____ was the cardholder and provided statements for the _____ cards. The statements confirmed _____ was the cardholder of _____ cards ending:

- # - _____ (statements provided for _____ to _____)
- # - _____ (statements provided for _____ to _____)

The charges and payments to the account # - _____ reflected those listed on the _____ - _____ tab of the _____ file _____ - _____ - _____ .

The _____ stated _____ is not in possession of purchase receipts but will supplement the response when and if it is able to do so. To date, _____ has not provided any receipts.

With respect to _____ charges, _____ provided attachments containing responses to IDRs #2 and 3. A portion of the tables are reproduced below.

//	/	Operators Meeting	Meeting to discuss new technology for locating
//	/	Community Event	Business development and Community involvement -
//	/	Meeting with	Meeting to discuss new technology for locating
//	/	Event Meeting	Meeting to discuss events and _____ for development and
//	/		for _____ , _____ for case
//	/		for _____ , _____ for case
//	/		for Operations, _____ with our reserves

also provided the following receipts:

1. _____ (_____) dated _____ , _____ for \$ _____ .
2. _____ (_____) dated _____ , _____ for \$ _____ .
3. _____ (_____) dated _____ , _____ for \$ _____ .
4. _____ (_____) dated _____ , _____ for \$ _____ .
5. The _____ (_____) date _____ , _____ for \$ _____ .
6. _____ (lodging) dated _____ , _____ for \$ _____ .
7. _____ (_____) dated _____ , _____ for \$ _____ .

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

Other than the _____ and the _____ receipts above, _____ did not provide any other documents or information as requested in IDR #2, 3 and 4.

In _____, _____ purchased a _____ to use as a _____ related to the _____ charged to the _____ # - _____ and - _____ totaled: \$, _____ + \$, _____ + \$, _____ + \$ _____ = \$, _____.

_____ provided receipts for the \$, _____ and \$, _____ charges.

Charges to _____ and _____

In response to IDR #2, _____ provided one _____ statement for the period _____, to _____, which is outside of the _____ under audit. The statement confirmed _____ was the _____.

_____ provided a statement for _____ ending in # _____. The statement contained account activities from _____ to _____, which is also outside of the _____ Account _____ is not readily available on the statement. However, the monthly statements provided for the same account # _____ showed _____ was the _____. Most of the charges were gas.

_____ did not provide statements for the _____.

LAW

IRC Section 501(c)(3) provides for exemption from income tax for 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.

Treasury Regulations (Treas. Reg.) Section 1.501(c)(3)-1(a)(1) provides 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 or the operational test, it is not exempt.

Treas. Reg. Section 1.501(c)(3)-1(c)(2) provides that an organization is not operated exclusively for one or more exempt purposes if its net earnings inure in whole or in part to the benefit of private shareholders or individuals.

Treas. Reg. Section 1.501(a)-1(c) defines the words private shareholder or individual in section 501 as persons having a personal and private interest in the activities of the organization.

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

Treas. Reg. Section 1.501(c)(3)-1(f)(2)(i) provides that, regardless of whether a particular transaction is subject to excise taxes under section 4958, the substantive requirements for tax exemption under section 501(c)(3) still apply to an applicable tax-exempt organization described in section 501(c)(3) whose disqualified persons or organization managers are subject to excise taxes under section 4958. Accordingly, an organization will no longer meet the requirements for tax-exempt status under section 501(c)(3) if it fails to satisfy the requirements of paragraph (b), (c) or (d) of this section.

Treas. Reg. Section 1.501(c)(3)-1(f)(2)(ii) provides that, in determining whether to continue to recognize the tax-exempt status of an applicable tax-exempt organization (as defined in §§ 4958(e) and 53.4958-2) described in section 501(c)(3) that engages in one or more excess benefit transactions that violate the prohibition on inurement under section 501(c)(3), the Commissioner will consider all relevant facts and circumstances, including, but not limited to, the following:

- A. The size and scope of the organization's regular and ongoing activities that further exempt purposes before and after the excess benefit transaction(s) occurred;
- B. The size and scope of the excess benefit transaction(s) (collectively, if more than one) in relation to the size and scope of the organization's regular and ongoing activities that further exempt purposes;
- C. Whether the organization has been involved in multiple excess benefit transactions with one or more persons;
- D. Whether the organization has implemented safeguards that are reasonably calculated to prevent excess benefit transactions; and
- E. Whether the excess benefit transaction has been corrected (within the meaning of §4958(f)(6) and §53.4958-7), or the organization has made good faith efforts to seek correction from the disqualified person(s) who benefited from the excess benefit transaction.

All factors should be considered in combination with each other. Depending on the particular situation, greater or lesser weight may be assigned to some factors than to others. The safeguard and correction factors will weigh more heavily in favor of continuing to recognize exemption where the organization discovers the excess benefit transactions and takes action before the IRS discovers the excess benefit transactions. Further, with respect to the correction factor, correction after excess benefit transactions are discovered by the IRS, by itself, is never a sufficient basis for continuing exemption. Regs. §1.501(c)(3)-1(f)(2)(ii).

Founding Church of Scientology v. U.S., 412 F.2d 1197 (Ct. Cl. 1969) involved channeling of an organization's funds to those in control of the organization. In that case, a wide variety of devices were employed, including fees, commissions, excessive rental payments, loans and excessive salaries, to divert the organization's funds to its founder, L. Ron Hubbard, and his immediate family. The principle of inurement was neatly summarized when the Court stated, "what emerges from these facts is the inference that the Hubbard family was entitled to make ready personal use of the corporate earnings." See also *John Marshall Law School v. U.S.*, 81-2 U.S.T.C. 9514 (Ct. Cl. 1981), in which the Court found that the Commissioner acted properly in revoking exemption under IRC 501(c)(3) on the grounds of inurement to the controlling officers and their families. The inurement included, but was not limited to, payments to the families as follows: automobile, education and travel expenses, insurance policies, basketball and hockey

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

tickets, membership in a private eating establishment, membership in a health spa, interest-free loans, home repairs, personal household furnishings and appliances, and golfing equipment

The Court concluded that “nothing we have found in the record dispels the substantial doubts the court entertains concerning the receipt of benefit by the Hubbards from plaintiff’s net earnings. Since plaintiff has failed to meet its burden of proof, we hold therefore that a part of the corporate net earnings was a source of benefit to private individuals.” *Supra*, at 1202.

In *Church by Mail, Inc. v. Commissioner*, 765 F.2d 1387 (9th Cir. 1985), the court found that the organization was not operated exclusively for an exempt purpose because its income inured to the benefit of its reverends and their families, who were private persons.

In *Association for Honest Attorneys v. Commissioner*, T.C. Memo 2018-41, (2018), the court found that during 2010, 2011, and 2012 petitioner did not, through Ms. Farr or anyone else, engage primarily in the activities described in its articles of incorporation and its bylaws. It also found that during 2010, 2011, and 2012 the net earnings of petitioner inured to the benefit of Ms. Farr, its CEO/board president; petitioner operated primarily for the benefit of private rather than public interests; and more than an insubstantial part of AHA’s activities furthered nonexempt, private purposes. The court upheld the IRS’s decision to revoke petitioner’s tax-exempt status.

The taxpayers have the burden of proofs that they are entitled to deductions. See *Hradesky v. Commission*, 540 F.2d 821 (5th Cir. 1976), and *Welch v. Helvering*, 290 U.S. 111, 115 (1933).

TAXPAYER’S POSITION

’s position is not known.

GOVERNMENT’S POSITION

IRC 501(c)(3) requires an organization to be both “organized” and “operated” exclusively for one or more IRC 501(c)(3) purposes. If the organization fails either the organizational test or the operational test, it isn’t exempt. See *Treas. Reg. 1.501(c)(3)-1(a)(1)*. The operational test applies to the organization’s activities and how it furthers exempt purposes.

Treas. Reg. Section 1.501(c)(3)-1(a)(1) provides that an organization described in section 501(c)(3) 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.

An organization is not operated exclusively for one or more exempt purposes if its net earnings inure in whole or in part to the benefit of private shareholders or individuals. *Treas. Reg. Section 1.501(c)(3)-1(c)(2)*. A private shareholder or individual in section 501 is persons having a personal and private interest in the activities of the organization.

_____ was an _____ with respect to _____

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

is an and activities; received compensation (for and) for had access to bank accounts and was the of these accounts. All these factors show that has and in the activities of and was an with respect to .

Transfers of 's funds to constituted inurement

's claimed that used the \$, for 's but did not provide any documents to support . Instead, 's stated "the will supplement the response when and if the is able to do so." has the burden of establishing that the funds were used for 's has not that satisfied that burden. Welch v. Helvering, 290 U.S. 111, 115 (1933).

The \$, to a account belonged to also constituted . The \$, belonged to and should not be used to . IRS records show issued a Form - to reporting to

The \$ - to purchase a constituted

The - made to constituted . Founding of v. U.S. Using the information on the statement, the examining agent calculates interest rate on the as follows:

Date made / /
Date repaid / /
Days outstanding

Daily per statement
Number of days in a _____
principal per statement , %

Using the . % , the examining agent calculated the imputed as follows:

from ,
rate . %

,

Payments to , constituted

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

The charges were , , , of , , etc. claimed that the expenditures were for 's . While the statements showed of , provided with general explanations along with and . Without other collaborating evidence, which was requested in IDR #2, and to which did not provide, the did not establish the were related to and 's .

The could also be related to and & activities. Note that some of the also for - business & .

The receipts also did not establish that the other charges such as , , etc. were related to the activities of and . These items are usually purchased for .

With respect to the charged to the and since the was owned by , any by would not be considered for the benefits of .

has the of establishing that the charges were related to and 's v. , 290 U.S. 111, 115 (1933). has not satisfied that burden. Therefore, the payments to constituted . See v. .

The same analysis applies to to and . Neither nor provided statements for the for these .

This case is similar to v. , an with respect to , used 's funds for . The IRS revoked 's tax-exempt status on the ground that it's for the of than .

Summary of transactions that constituted

The total are determined as follows:

from	to	,
from #	to	,
to		,
to		,
to		,
on \$	to	_____

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

In determining whether to continue to recognize the tax-exempt status of an applicable tax-exempt organization that engages in one or more _____ that _____ the _____ on inurement under IRC Section 501(c)(3), all relevant facts and circumstances, including, but not limited to, the following are taken into account:

1. The size and scope of the _____'s regular and ongoing activities that further exempt purposes before and after the _____ (s) occurred.

Before and during _____, _____ claimed that it conducted various _____ did not provide any details of those _____. Instead, _____ referred the examining agents to the recovery _____ conducted by _____.

_____ reported _____ and \$ _____ in _____ for _____ and _____ is unknown since _____ filed a _____ - for _____. In addition, _____'s _____ is now defunct. These facts indicate _____'s activities have decreased since _____, the _____ in which the _____ occurred.

2. The size and scope of the _____ or _____ (_____, if more than one) in relation to the _____ and scope of the _____'s regular and ongoing activities that further exempt purposes _____

Note that neither _____ nor _____ provided details of its _____ total _____ to measure this element is appropriate. _____ Therefore, using _____ were _____ substantial in relation to total _____.

Total _____ per return _____
_____ %

3. Whether the organization has been involved in multiple excess benefit transactions with one or more persons

_____ was a _____ and president of _____. _____ had access to _____'s bank accounts and was the _____ routinely used _____'s fund for _____ as if the funds were _____. The _____ included paying _____, withdrawing funds for _____ use and making _____ - _____ to _____.

4. Whether the _____ has implemented safeguards that are reasonably calculated to prevent excess benefit transactions; and

The examining agent is not aware of any implemented safeguards.

5. Whether the _____ has been corrected, or the _____ has made good faith efforts to seek correction from the _____ (s) who benefited from the _____

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

No verifiable evidence that the _____ were corrected.

CONCLUSION

_____ was not operated exclusive for one or more exempt purposes described under IRC Section 501(c)(3). _____'s net earning inured to the benefit of _____, an _____. Therefore, _____'s tax-exempt status under IRC Section 501(c)(3) should be revoked effective _____, _____ is required to file a tax return Form _____, _____, for all future years.