



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

Date:
10/22/2024
Taxpayer ID number (last 4 digits):

Form:

Release Number: 202509015
Release Date: 2/28/2025
UIL Code: 501.03-00

Tax periods ended:

Person to contact:

Name:
ID number:
Telephone:

Fax:

Last day to file petition with United States
Tax Court:
01/20/2025

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 demonstrate that you are operated exclusively for one or more of the purposes described in IRC section 501(c)(3) or that no part of your net earnings inured to the benefit of any private shareholder or individual. You did not produce documents, records, or other information to demonstrate that you are observing the conditions required for the continuation of IRC section 501(c)(3) exempt status. You did not respond to reasonable requests for records and information or otherwise provide the necessary records and information to demonstrate that you are a tax-exempt organization described in IRC section 501(c)(3).

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. 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
usefc.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:
Publication 1
Publication 594
Publication 892



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

Date:
07/05/2024
Taxpayer ID number:

Form:
990
Tax periods ended:

Person to contact:
Name:
ID number:
Telephone:

Address:

Manager's contact information:
Name:
ID number:
Telephone:
Response due date:
08/04/2024

CERTIFIED MAIL – Return Receipt Requested

Dear :

Why you're receiving this letter

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 or call 877-777-4778.

Additional information

You can get any of the forms and publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

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

Sincerely,

Latrina Fields GM 7952

Latrina Fields
Group Manager

Enclosures:
Form 886-A
Form 6018

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

ISSUES

1. Whether the Taxpayer provided information verifying its continued qualification for exempt status under Section 501(c)(3) of the Internal Revenue Code (IRC).
2. Whether the Taxpayer's exempt status should be revoked for failure to provide information verifying its continued qualification for exempt status for the tax period ending .

FACTS

The Taxpayer was incorporated in the State of on , as a domestic non-profit corporation. Article III of its Articles of Incorporation state its purpose: The Corporation is organized and at all times shall be operated on a non-profit basis exclusively for charitable and educational purposes as follows:

1. to solicit, receive, administer, and distribute funds for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States Internal Revenue Law (hereinafter the "Code") for the benefit of , a

. Such funds may include but are not limited to grant, contracts, gifts, and bequests from individuals and from for-profit government and non-profit sources.

2. to own and manage real and personal property for the benefit of and

3. to engage in any lawful act or activity to advance the specific purposes set forth above.

On , The form a Domestic Nonprofit Corporation in the state of .

On , tax exemption was automatically revoked by the Internal Revenue Service.

On , the Internal Revenue Service posted notice of automatic revocation on website.

On , the Internal Revenue Service (IRS) granted tax-exemption reinstatement to the Taxpayer under IRC Section 501(c)(3), and further classified it as a Type III supporting functionally integrated public charity described in IRC Sections 509(a)(3), effective .

In , the assigned agent began an examination of the Taxpayer's Form 990 for tax year ended .

On , the assigned agent mailed the initial contact letter and Information Document Request (IDR) to the Taxpayer at the address .

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On _____, the State of _____ issued the Taxpayer a *Notice Prior to Revocation for Failure to File Annual Report*.

On _____, the _____ day of the _____-day response period, the assigned agent called the number on the Taxpayer's Form 990 to confirm receipt of the Information Document Report (IDR). No one answer the telephone number provided.

On _____, a _____ telephone call was made by the agent to reach the Taxpayer. No one answer the telephone phone. The agent decided he would attempt to contact the organization after the _____ break ends after _____ since the organization is affiliated with a _____ and might have the same scheduled breaks.

On _____, a _____ telephone call was made by the agent to reach the Taxpayer. The secretary answered the phone. The agent asked if he could speak with the Taxpayer, and she said she would have the _____ call him back.

On _____, the _____ of _____, returned the agent's phone call. He inquired about the agent's identity and why he sought the Taxpayer. The agent explained that he was only permitted to speak with the Taxpayer and could not communicate with him regarding the organization unless he had received authorization from the Taxpayer. The _____ expressed his displeasure that the agent could not speak with him regarding the Taxpayer. In response, he stated that he was the _____ 's _____ and was responsible for handling any matter regarding the _____. The _____ also stated that the supporting organization the agent attempted to contact had been dissolved, and at least one of its board members had passed away.

On _____, the assigned agent reissued the initial contact letter and IDR _____ to the following address _____. No response was received by the assigned agent. The agent sent the documents certified with a return receipt.

On _____, the assigned agent received a call from _____. The _____ stated that they received the initial letter and IDR _____ sent on _____, as well as the reissued letter and IDR _____ sent on _____. Since the _____ conversation with the agent on _____, the _____ has been unable to locate or contact any of the Taxpayer officers. He reiterated the fact that he does not have any knowledge that the Taxpayer has been operational since he assumed the role of _____ in _____.

On _____, the State of _____ issued the Taxpayer a *Certificate of Revocation for Failure to File Annual Report*.

The Taxpayer has not filed a tax return for _____. The organization's last return, form 990 (Return of Organization Exempt from Income Tax), was filed electronically with the Internal Revenue Service on _____.

Form 886-A (May 2017)	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
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For tax year _____, form 990 (Return of Organization Exempt from Income Tax) listed the officers' names but not their telephone numbers. The Taxpayer's return listed _____ contact number, which was the number of _____

LAW

IRC Section 6033(a)(1) provides in part 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.

Treasury Regulations Section (Treas. Reg.) 1.6001-1(a) provides in part that any person subject to tax under Subtitle A of the Code, or any person required to file a return of information with respect to income, shall keep such permanent books of account or records, including inventories, as are sufficient to establish the amount of gross income, deductions, credits or other matters required to be shown by such person in any return of such tax or information.

Treas. Reg. 1.6001-1(c) provides in part that 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.

Treas. Reg. 1.6001-1(d) provides in part that the district director may require any person, by notice served upon him, to make such returns, render such statements, or keep such specific records as will enable the district director to determine whether or not such person is liable for tax under Subtitle A of the Code.

Treas. Reg. 1.6001-1(e) provides in part 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.

Treas. Reg. 1.6033-2(i)(2) 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 and administering the provisions of Subchapter F, Chapter 1 of Subtitle A of the Code, section 6033, and Chapter 42 of Subtitle D of the Code.

Revenue Ruling 59-95, 1959-1 C.B. 627 held that failure or inability to file the 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.

TAXPAYER'S POSITION

The Taxpayer has not provided a position.

Form 886-A (May 2017)	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
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GOVERNMENT’S POSITION

IRC Section 6033(a)(1) requires exempt organizations to file annual information returns (Form 990, Form 990-EZ, or Form 990-PF) with an exception for organizations with annual gross receipts not normally more than \$. IRC Section 6033(a)(1) and Treas. Reg. 1.6001-1 require exempt organizations to keep permanent books of account or records to substantiate the information report on the annual information returns, and to provide such records upon request from an authorized internal revenue agent.

No response has been received from the Taxpayer, via telephone, mail, nor electronic mail, to substantiate its qualification for tax-exempt status as indicated on its Forms 990, nor has any requests for extensions of time to provide such information been received. The examiner made multiple attempts to contact the Taxpayer via phone and mail, with no response.

The of the () that the Taxpayer filed for an exemption to support asserted that he is not an officer or authorized individual of the Taxpayer, he is not in contact with any authorized individual for the Taxpayer, and the Taxpayer is not and has never been operational.

The Taxpayer has not provided information or testimony to assert its qualification for tax exemption under IRC Section 501(c)(3). The examiner is unable to verify that it is organized and operated exclusively for exempt purposes to justify its tax-exempt status.

CONCLUSION

The Taxpayer has failed to provide information verifying its continued qualification for exempt status under IRC 501(c)(3) and should have its status revoked for the tax period ending , effective