



Department of the Treasury
Internal Revenue Service
Independent Office of Appeals

Date: FEB 21 2024

Person to contact:
Name:
Employee ID Number:
Phone:
Fax:
Hours:
Employer ID number:

Release Number: 202420030

Release Date: 5/17/2024

Uniform issue list (UIL):
0601.03-30

Certified Mail

Dear :

This is a final adverse determination regarding your private foundation classification under Internal Revenue Code (the "Code") Section 509(a). Although you are exempt under Section 501(c)(3) of the Code, you do not qualify as a public charity described under IRC Section 509(a)(2) but, rather, as a private foundation described under Section 509(a) of the Code effective

We made the adverse determination for the following reasons:

Organization has not shown that it meets the public support test to qualify under Section 509(a)(2) of the Code.

You're required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation. Mail your form to the appropriate Internal Revenue Service Center per the form's instructions.

You're subject to Chapter 42 excise taxes, unrelated business income taxes, and employment taxes (where applicable) based on your activities. Please see Publication 557, Tax-Exempt Status for Your Organization, for more details.

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

You've agreed to waive your right to contest this determination under the declaratory judgment provisions of Section 7428 of the Code.

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

Sincerely,

Valeria B Farr
Appeals Team Manager

Enclosures:
IRS Appeals Survey

cc:



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

Date:
November 16, 2022
Taxpayer ID number:

Form:

Tax periods ended:

Person to contact:

Name:
ID number:
Telephone:
Fax:
Address:
Avenue

Manager's contact information:

Name:
ID number:
Telephone:
Response due date:
December 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