

**Internal Revenue Service**  
4920DAL: EO Mandatory Review  
1100 Commerce Street  
Dallas, TX 75242

**Department of the Treasury**

**Employer Identification No.:**  
**Person to Contact:**

Number: **200829048**  
Release Date: 7/18/2008

**Employee ID Number:**  
**Tel:**  
**Fax:**

Date: April 10, 2008

**Form Required to be Filed:**

ORG

**Tax Years:**  
December 31, 20XX and subsequent  
**Last Day to File a Petition with the  
United States Tax Court:**  
June 9, 20XX

ADDRESS

LEGEND

ORG = Organization name      XX = Date      Address = address

UIL: 501.03-01

**Certified Mail**

Dear :

This is a final adverse determination as to your exempt status under section 501(c)(3) of the Internal Revenue Code (IRC). It is determined that you are no longer recognized as exempt from Federal income tax under IRC section 501(c)(3), effective January 1, 19XX, for the following reason(s):

You allowed a non exempt organization to utilize your employee identification number in order to report some of its revenue and expenses on your Form 990. Additionally, you allowed donors to deduct charitable donations to a non exempt purpose. You impeded the IRS in calculating the tax due and owing from donors and from the non exempt entity. . These willful and deliberate acts, perpetuated by you , have been interpreted as being in contrary to well-established Federal public policy, and thus, in violation of Internal Revenue Code Section 501(c)(3).

Contributions to your organization are not deductible under IRC section 170.

You are required to file Federal income tax returns on the form indicated above. You should file these returns within 30 days from the date of this letter, unless a request for an extension of time is granted. File the returns in accordance with their instructions, and do not send them to this office. Processing of income tax returns and assessment of any taxes due will not be delayed because you have filed a petition for declaratory judgment under IRC section 7428.

If you decide to contest this determination under the declaratory judgment provisions of IRC section 7428, a petition to the United States Tax Court, the United States Court of Claims, or the district court of the United States for the District of Columbia must be filed within 90 days from the date this determination letter was mailed to you. Contact the clerk of the appropriate court for rules for filing petitions for declaratory judgment. To secure a petition form from the United States Tax Court, write to the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217.

You also have the right to contact the Office of the Taxpayer Advocate. However, you should first contact the person whose name and telephone number are shown above since this person can access your tax information and can help you get answers. You can call 1-877-777-4778 and ask for Taxpayer Advocate assistance or you can contact your nearest Advocate's office, in this case by calling (518) 427-5413 or writing to:

Taxpayer Advocate assistance cannot be used as a substitute for established IRS procedures, formal appeals processes, etc. The Taxpayer Advocate is not able to reverse legal or technically correct tax determinations, nor extend the time fixed by law that you have to file a petition in Court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling.

We will notify the appropriate State officials of this action, as required by IRC section 6104(c). You should contact your state officials if you have any questions about how this determination may affect your state responsibilities and requirements.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

Lois G. Lerner  
Director, Exempt Organizations

Attachments:  
Publication 892

**Internal Revenue Service**

**Department of the Treasury**

10 Causeway Street

TEGE:Room 581

Boston, MA 02222

Date:

ORG  
ADDRESS

Taxpayer Identification Number:

Form:

Tax Year(s) Ended:

Person to Contact/ID Number:

Contact Numbers:

Telephone:

Fax:

**Certified Mail - Return Receipt Requested**

Dear :

We have enclosed a copy of our report of examination explaining why we believe revocation of your exempt status under section 501(c)(3) of the Internal Revenue Code (Code) is necessary.

If you accept our findings, take no further action. We will issue a final revocation letter.

If you do not agree with our proposed revocation, you must submit to us a written request for Appeals Office consideration within 30 days from the date of this letter to protest our decision. Your protest should include a statement of the facts, the applicable law, and arguments in support of your position.

An Appeals officer will review your case. The Appeals office is independent of the Director, EO Examinations. The Appeals Office resolves most disputes informally and promptly. The enclosed Publication 3498, *The Examination Process*, and Publication 892, *Exempt Organizations Appeal Procedures for Unagreed Issues*, explain how to appeal an Internal Revenue Service (IRS) decision. Publication 3498 also includes information on your rights as a taxpayer and the IRS collection process.

You may also request that we refer this matter for technical advice as explained in Publication 892. If we issue a determination letter to you based on technical advice, no further administrative appeal is available to you within the IRS regarding the issue that was the subject of the technical advice.

If we do not hear from you within 30 days from the date of this letter, we will process your case based on the recommendations shown in the report of examination. If you do not protest this proposed determination within 30 days from the date of this letter, the IRS will consider it to be a failure to exhaust your available administrative remedies. Section 7428(b)(2) of the Code provides, in part: "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Claims Court, or the District Court of the United States for the District of Columbia determines that the organization involved has exhausted its administrative remedies within the Internal Revenue Service." We will then issue a final revocation letter. We will also notify the appropriate state officials of the revocation in accordance with section 6104(c) of the Code.

You have the right to contact the office of the Taxpayer Advocate. Taxpayer Advocate assistance is not a substitute for established IRS procedures, such as the formal appeals process. The Taxpayer Advocate cannot reverse a legally correct tax determination, or extend the time fixed by law that you have to file a petition in a United States court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling. You may call toll-free 1-877-777-4778 and ask for Taxpayer Advocate Assistance. If you prefer, you may contact your local Taxpayer Advocate at:

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter. If you write, please provide a telephone number and the most convenient time to call if we need to contact you.

Thank you for your cooperation.

Sincerely,

Robert Stinson  
Internal Revenue Agent

Enclosures:  
Publication 892  
Publication 3498  
Report of Examination

Form <b>886A</b>	Department of the Treasury - Internal Revenue Service <b>Explanation of Items</b>	Schedule No. or Exhibit
<b>Name of Taxpayer:</b> <b>ORG</b>		<b>Year/Period Ended</b> December 31, 20XX

**LEGEND**

ORG = Organization name      XX = Date      XYZ = State      Address = address  
 Incorporator = incorporator      Individual = individual      Country = country  
 Corporation = corporation

**Issue:**

Should the exempt status of the ORG, under Section 501(a) of the Internal Revenue Code (IRC) as an organization described in IRC Section 501(c)(3) be revoked for all years beginning on January 1, 19XX, due to violations of federal law?

**Facts:**

A State of XYZ certificate of incorporation was issued to the ORG on February 2, 19XX. According to this incorporation document, the ORG is a Not-For-Profit Corporation as defined in subparagraph (a)(5) of section 102 of the Not-for-Profit Corporation Laws in the State of XYZ.

Current State of XYZ records indicate the corporation is still "ACTIVE"; the listed address of the ORG is: Address. These records indicate that there is no Registered Agent. The Incorporator of the ORG is listed as Incorporator. The Directors or Officers of the ORG are not listed.

According to Incorporation records, the main purpose of forming the ORG is "to collect donations for the starving people of Country". It also states that the ORG will undertake assistance programs for the Country people to address long term development needs including agricultural assistance, water well drilling and training.

Incorporator filed Form 1023, Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code in November, 19XX. Some of the activities of the organization listed in the application included:

1. Participate in fundraising events in the upstate XYZ area.
2. Arrange speakers to discuss Country at area events.
3. Collect clothes and medicine to ship to Country.
4. Seek sponsors to install new water pumping projects to provide safe drinking water to Country villages.

Based on records from the Internal Revenue Service, the ORG was issued a tax-exemption determination letter under Internal Revenue Code Section 501(c)(3) in April, 19XX.

The following information was extracted from the Waiver of Indictment (Plea Agreement) for Incorporator. A copy was submitted to the Exempt Organization Examinations Division of the Internal Revenue Service from the United States Attorney, the Northern District of XYZ Office. Incorporator attested to the following facts, which were the basis of his Plea Agreement and which were presented to the U.S. Attorney:

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In November, 19XX, Incorporator filed Form 1023 on behalf of the ORG in order to establish tax-exempt status for the ORG. The Internal Revenue Service granted the ORG tax-exempt status in accordance to the Internal Revenue Code Section 501(c)(3) in April, 19XX.

Sometime in 19XX, Individual approached Incorporator and explained that he was soliciting money for individuals in Country, using an organization called "Corporation". Individual further told Incorporator that he was aware that Incorporator controlled a 501(c)(3) organization, and that he wished Incorporator to assist him. Individual told Incorporator that he had not yet obtained tax-exempt status for "Corporation" as a 501(c)(3) organization, but wanted to use the ORG as a surrogate.

Incorporator agreed that he would allow Individual to use the tax status of the ORG, which would have the effect of disguising Corporation from government scrutiny. Incorporator agreed, amongst other things, to list donations to and expenses of Corporation as if they were the donations to and expenses of the ORG. In doing so, Incorporator knew that he was reporting income and expenses that were not related to the charitable purposes for which the ORG was granted 501(c)(3) status, as they had been outlined in his 19XX Form 1023 filed on the ORG's behalf.

Starting in 19XX, Corporation began using the Employee Identification Number of the ORG on its bank accounts, and in 19XX, Corporation began using the Employee Identification Number of the ORG on its donation receipts. Some of these receipts also include letters which advise donors that their deductions are tax deductible, and include the Employee Identification Number of the ORG. This allowed donors to believe that their donations were being given to an authorized charity while ensuring that Corporation's mission in Country was not disclosed to the United States government.

From at least 19XX until 20XX, Incorporator filed annual Forms 990, Returns of Organization Exempt From Income Tax, on behalf of the ORG with the Internal Revenue Service. Bank records for the ORG indicate that the organization had annual deposits of approximately \$ to \$.

From at least 19XX, Incorporator has included into the ORG's revenue and expenses (for the prior tax year) money that was reported to him by Individual as Corporation's revenue and expenses. In August 19XX, Incorporator reported to the IRS that for the year 19XX, the ORG had \$ in revenue and \$ in expenses. In May 20XX, Incorporator reported to the IRS that for the year 19XX, the ORG had \$ in revenues and \$ in expenses. In July, 20XX, Incorporator reported

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to the IRS that for the year 20XX, the ORG had \$ in revenues and \$ in expenses for “food donation for the needy families.”

Incorporator knew the Form 990 for the tax year 20XX was false; as bank records indicate the ORG had revenues and expenses of less than \$. During this same period, Corporation had bank deposits (revenues) of \$ and sent \$ to Country from its banks in XYZ. Corporation told its donors that these donations were to be used to buy food for needy people in Country.

By agreeing to allow Corporation to provide donors with the Employee Identification Number of a qualified IRC Section 501(c)(3) organization, and by allowing Corporation to report some (but not all) of its revenue and expenses on the ORG’s Form 990, Incorporator assisted Individual in impeding the IRS in calculating the tax due and owing from donors and from Corporation, and further assisted Individual in keeping Corporation’s violation of the Country Sanctions from being detected by the United States government.

**Law:**

All organizations seeking exemption under Internal Revenue Code Section 501(c)(3) must conform to certain fundamental legal principles applicable to all charitable organizations. One of these basic charitable principles is that charitable organizations may not engage in behavior that is illegal or violates public policy.

The illegality doctrine derives from English charitable trust law, the legal foundation on which Internal Revenue Code Section 501(c)(3) was established. Under charitable trust law, trusts violating law or public policy cannot qualify for charitable status. The law of charity provides no basis for weighing or evaluating the objective merits of specific activities carried on in furtherance of a charitable purpose, if those activities are reasonably related to the accomplishment of the charitable purpose, and are not illegal or contrary to public policy. See Restatement (Second) of Trusts, section 374, comment 1 (1959).

Internal Revenue Code Section 501(a) allows organizations described in subsection 501(c) to be exempt from taxation.

Internal Revenue Code Section 501(c)(3) exempts from Federal income tax “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

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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 (i)), and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.”

Internal Revenue Code Section 6033(a)(1) requires that, except as provided in 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.

Section 1.501(c)(3)-1(a) of the Income Tax Regulations provides that an organization cannot be exempt under section 501(c)(3) of the Code unless it meets both an organizational and operational test. That is, the organization must be both organized and operated exclusively for charitable purposes.

In determining whether an organization meets the operational test, the issue is whether the particular activity undertaken by the organization is appropriately in furtherance of the organization's exempt purpose, not whether that particular activity in and of itself would be considered charitable. Moreover, the fact that the activity reflects a particular viewpoint or opinion on a controversial issue does not preclude the organization from qualifying for exemption under section 501(c)(3) of the Code. See section 1.501(c)(3)-1(d)(2) of the regulations.

Treas. Reg. § 1.501(c)(3)-1(a)(1) requires 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 only if it engages primarily in activities which accomplish one or more of such exempt purposes specified in IRC § 501(c)(3). An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.



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Treas. Reg. § 1.501(c)(3)-1(c)(2) provides that the operational test is not satisfied where any part of the organization's earnings inure to the benefit of private shareholders or individuals, and where the organization serves a private rather than a public interest.

Treas. Reg. § 1.501(c)(3)-1(d)(1)(i) provides that an organization may be exempt as an organization described in section 501(c)(3) if it is organized and operated exclusively for one or more of the following purposes:

- (a) Religious,
- (b) Charitable
- (c) Scientific,
- (d) Testing for public safety,
- (e) Literary
- (f) Educational, or
- (g) Prevention of cruelty to children or animals.

Treas. Reg. § 1.501(c)(3)-1(d)(1)(ii) provides that an organization is not organized or operated exclusively for one or more of the purposes specified in IRC 501(c)(3) unless it services a public rather than a private interest.

Treas. Reg. § 1.501(c)(3)-1(d)(2) includes in the definition of "charitable" or "charity", the following:

- (a) Relief of the poor and distressed or of the underprivileged,
- (b) Advancement of religion,
- (c) Advancement of education or science,
- (d) Erection or maintenance of public buildings, monuments, or works,
- (e) Lessening of the burdens of Government, and
- (f) Promotion of social welfare by organization designed to accomplish any of the above purposes, or
  - (i) To lessen neighborhood tensions,
  - (ii) To eliminate prejudice and discrimination,
  - (iii) To defend human and civil rights secured by law, or
  - (iv) To combat community deterioration and juvenile delinquency.

Treas. Reg. § 1.501(c)(3)-1(d)(3) provides that "educational", as defined in section 501(c)(3) of the Code, includes the instruction or training of individuals for the purpose of improving or developing their capabilities, or the instruction of the public on subjects useful to the individual and beneficial to the community.

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Therefore, in making the determination of whether an organization's activities are consistent with exemption under section 501(c)(3) of the Code, the Service will rely on a three-part test, as stated in Revenue Ruling 80-278 (1980-42 I.R.B. 8).

Accordingly, the organization's activities will be considered permissible under section 501(c)(3) if:

- (1) The purpose of the organization is charitable;
- (2) **the activities are not illegal, contrary to a clearly defined and established public policy, or in conflict with express statutory restrictions;** (emphasis added) and
- (3) the activities are in furtherance of the organization's exempt purpose and are reasonably related to the accomplishment of that purpose.

Revenue Ruling 71-447, (1971-2 C.B. 230), in interpreting section 501(c)(3) of the Code, concluded that an organization is not operated exclusively for charitable purposes if its activities are carried on in a manner that can be reasonably classified as contrary to well-established Federal public policy.

Revenue Ruling 59-95, (1959-1 C.B. 627), concerns an exempt organization that was requested to produce a financial statement and a 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 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 exempt status

In Arlie Foundation, Inc. V. United States of America, D.D.C., 826 F. Supp.537, the District Court upheld the revocation of Arlie Foundation's tax-exempt status. The District court upheld the revocation because Arlie Foundation operated for non-exempt purposes and for private inurement. In 1979, Dr. Murdock Head, the founder and executive director of AFI, was convicted in the Eastern District of Virginia of conspiracy to commit tax fraud and to bribe public officials. The Fourth Circuit reversed the conviction based on an improper jury instruction. United States v. Head, 641 F.2d 174 (4th Cir.1981). Dr. Head was retried and again convicted in 1981. The conviction was affirmed in United States v. Head, 697 F.2d 1200 (4th Cir.1982), *cert. denied*, \*539 462 U.S. 1132, 103 S.Ct. 3113, 77 L.Ed.2d 1367 (1983). Following the criminal case, the Internal Revenue Service initiated an investigation of Arlie Foundation's tax-exempt status for the years 1976 through 1980. At the conclusion of the investigation, the Internal Revenue Service determined that the Arlie Foundation did not operate exclusively for exempt purposes because it operated for the private benefit of Dr. Head. In 1988, the Internal

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Revenue Service issued a notice of determination which revoked, effective January 1, 1976, Arlie Foundation's tax-exempt status as a section 501(c)(3) organization.

In Freedom Church of Revelation v. United States of America, 588 F.Supp. 693, the court had to determine if the exempt organization (1) "operated exclusively" for tax-exempt purposes, in accordance to IRC section 501(c)(3); (2) that no part of its net earnings inured to the benefit of any private individual., and (3) and if the revocation should be imposed retroactively?

With regard to the first requirement of section 501(c)(3), *i.e.*, that an organization must be operated exclusively for an exempt purpose, the applicable regulations state as follows:

(c) *Operational test* --(1) *Primary activities*. An organization will be regarded as "operated exclusively" for one or more exempt purposes only if it engages primarily in activities which accomplish one or more of such exempt purposes specified in section 501(c)(3). *An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.*

Based on similar court cases, the Court wrote that if the nonexempt activities of the plaintiff are more than incidental or insubstantial, it is not entitled to continuing qualification as an exempt organization. The presence of a single noneducational purpose, if substantial in nature, will destroy the exemption regardless of the number or importance of truly educational purposes. If there is present in [an organization's] operations a single noncharitable purpose substantial in nature, though it may have other truly and important charitable purposes, it is not entitled to be exempt.

The Court examined the documents presented by Freedom Church, and determined that the plaintiff did not operate exclusively for religious, charitable or educational purposes. Plaintiff has failed to provide any financial records to buttress its claims that it is organized primarily for exempt purposes under section 501(c)(3). Moreover, the United States has presented evidence, which has not been refuted, that a substantial activity engaged in by plaintiff was the promotion of tax-avoidance schemes.

Section 501(c)(3) clearly states that an organization must be operating *exclusively* for religious, charitable, educational or other exempt purposes. Tax avoidance schemes do not qualify as "other exempt purposes." Because more than an insubstantial part of its activities is not in furtherance of an exempt purpose, plaintiff has not met the "operational test". Therefore, the Court finds that plaintiff has failed to meet the first requirement of section 501(c)(3) that it be "operated exclusively" for one or more exempt purposes.

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The Court also concluded that even if the plaintiff did meet its burden of proving that it is "operated exclusively" for an exempt purpose, plaintiff fails to meet the second requirement of section 501(c)(3), *i.e.*, that its assets do not inure to the private benefit of private shareholders or individuals. A "private shareholder or individual" refer [s] to persons having a personal and private interest in the activities of the organization," and includes the creator of the organization and his family. The requirement that there be no private inurement overlaps the requirement that an organization must operate exclusively for exempt purposes. Clearly, if part of an organization's earnings inure to the benefit of private individuals, the organization cannot be operating exclusively for exempt purposes.

The Court was shown documents which substantiated that a total of \$335,592.23 was disbursed by check from two Freedom Church accounts to various debtors, all personal in nature. In the absence of any evidence submitted by plaintiff to explain how the funds in these church accounts were used for legitimate church purposes, the Court must conclude that the funds in these accounts inured to the founder's personal benefit. Under any standard of proof, plaintiff has not established that its earnings did not inure to private individuals as required under section 501(c)(3) of the Code. Because plaintiff has failed to meet the requirements of section 501(c)(3), the Court finds that it is not entitled to continuing qualification as an exempt organization.

Finally, the Court had to determine whether the revocation should be imposed retroactively. Title 26, Code of Federal Regulations, section 601.201(1)(5), provides in pertinent part: Except in rare or unusual circumstances, the revocation or modification of a ruling will not be applied retroactively with respect to the taxpayer to whom the ruling was originally issued or to a taxpayer whose tax liability was directly involved in such ruling if (i) there has been no misstatement or omission of material facts, (ii) the facts subsequently developed are not materially different from the facts on which the ruling was based, (iii) there has been no change in the applicable law, (iv) the ruling was originally issued with respect to a prospective or proposed transaction, *and* (v) the taxpayer directly involved in the ruling acted in good faith in reliance upon the ruling and the retroactive revocation would be to his detriment.

The Court determined that the plaintiff does not meet all of the requirements set forth in this regulation, thus, it cannot avoid retroactive application of this revocation. The facts upon which the revocation is based are materially different from the representations made in plaintiff's original application for exemption upon which an exemption was granted in 1979. It was only after the IRS granted a tax exemption to plaintiff pursuant to section 501(c)(3) that the IRS found out that Freedom Church was actively promoting tax-avoidance methods and that its earnings were inuring to private individuals, including its leaders. Clearly, these facts as subsequently developed differ materially from the facts on which the original ruling was based..

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Accordingly, the Court sustained the retroactive application of the revocation of plaintiff's tax-exempt status.

**Government's Position**

The officers of the ORG had properly incorporated the organization in accordance to the State of XYZ regulations. However, beginning from 19XX, Incorporator willfully and specifically violated Internal Revenue Code Section 501(c)(3) by agreeing to allow Corporation to provide donors with the Employee Identification Number of a qualified IRC Section 501(c)(3) organization, and he allowed Corporation to report some (but not all) of its revenue and expenses on the ORG's Form 990. Incorporator assisted Individual in impeding the IRS in calculating the tax due and owing from donors and from Corporation, and further assisted Individual in keeping Corporation 's violation of the Country Sanctions from being detected by the United States government.

Since an officer of the ORG intentionally and willfully perpetuated actions which are in violation of Internal Revenue Code Section 501(c)(3), the Internal Revenue Service is proposing that the exempt status of the organization be revoked. These willful and deliberate acts, perpetuated by an officer of the organization, have been interpreted as being in contrary to well-established Federal public policy, and thus, in violation of Internal Revenue Code Section 501(c)(3), and cited as such in Revenue Ruling 71-447, (1971-2 C.B. 230).

In consideration of all the previously reported illegalities which occurred during the operation of the ORG, from 19XX to July, 20XX, and which were willfully and purposely incurred by an officer of the organization, the Internal Revenue Service has determined that the organization does not meet the "three-part activities test" as referenced in Revenue Ruling 80-278 (1980-42 I.R.B. 8), and thus ineligible to be tax exempt under Internal Revenue Code Section 501(c)(3).

**Taxpayer's Position:**

Incorporator has been contacted and does not dispute the facts which have been presented. He has stated that the organization has been defunct since 20XX and will not appeal any proposed revocation.

**Conclusion:**

Due to the determination that the ORG has conducted activities that are in violation of Internal Revenue Code Section 501(c)(3), the Internal Revenue Service is proposing that the tax exempt status of this organization be revoked for all years beginning on January 1, 19XX.