



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date:
February 8, 2022
Employer ID number:

Form you must file:

Tax years:

Person to contact:
Name:
ID number:
Telephone:

Number: 202218025
Release Date: 5/6/2022

UIL: 501.00-00, 501.03-00, 501.35-00

Dear :

This letter is our 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). Recently, we sent you a proposed adverse determination in response to your application. The proposed adverse determination explained the facts, law, and basis for our conclusion, and it gave you 30 days to file a protest. Because we didn't receive a protest within the required 30 days, the proposed determination is now final.

Because you don't qualify as a tax-exempt organization under IRC Section 501(c)(3), donors generally can't deduct contributions to you under IRC Section 170.

We may notify the appropriate state officials of our determination, as required by IRC Section 6104(c), by sending them a copy of this final letter along with the proposed determination letter.

You must file the federal income tax forms for the tax years shown above within **30 days** from the date of this letter unless you request an extension of time to file. For further instructions, forms, and information, visit www.irs.gov.

We'll make this final adverse determination letter and the proposed adverse determination letter available for public inspection after deleting certain identifying information, as required by IRC Section 6110. Read the enclosed Letter 437, Notice of Intention to Disclose - Rulings, and review the two attached letters that show our proposed deletions. If you disagree with our proposed deletions, follow the instructions in the Letter 437 on how to notify us. If you agree with our deletions, you don't need to take any further action.

If you have questions about this letter, you can call the contact person shown above. If you have questions about your federal income tax status and responsibilities, call our customer service number at 800-829-1040 (TTY 800-829-4933 for deaf or hard of hearing) or customer service for businesses at 800-829-4933.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Enclosures:

Letter 43 /

Redacted Letter 4034

Redacted Letter 4038



Department of the Treasury
Internal Revenue Service
PO Box 2508
Cincinnati, OH 45201

Date: December 14, 2021

Employer ID number:

Person to contact:

Name:

ID number:

Telephone:

Fax:

Legend:

B = Date

C = Country

D = Individual

E = Bank

F = State

G = Name

H = Individual

J = Bank

K = Social Media Platform

L = Individual

M = Bank

N = Bank

P = State

Q = Country

R = Bank

S = Credit Union

T = Credit Union

U = Bank

V = Bank

W = Bank

X = Bank

Y = Bank

Z = Bank

p dollars = amount

q dollars = amount

r dollars = amount

s dollars = amount

t dollars = amount

u dollars = amount

v dollars = amount

w dollars = amount

x dollars = amount

UIL:

501.00-00

501.03-00

501.35.00

y dollars = amount
z dollars = amount

Dear _____ :

We considered your application for recognition of exemption from federal income tax under Internal Revenue Code (IRC) Section 501(a). We determined that you don't qualify for exemption under IRC Section 501(c)(3). This letter explains the reasons for our conclusion. Please keep it for your records.

Issues

Do you qualify for exemption under IRC Section 501(c)(3)? No, for the reasons stated below.

Facts

You submitted a Form 1023, Application for Recognition of Exemption, in which you request recognition of IRC Section 501(c)(3) status. You claim to have been formed as a trust on B in C and that you engage in various religious and humanitarian activities.

In your application and throughout the application process, you have made several implausible statements. You have also provided documents that appear to be inauthentic. Some of the implausible statements and apparently inauthentic documents are described below.

In your application, you indicate that substantially all of your total revenue will be provided in the form of an "unusual grant" from D, your founder. You state, in part: "Unusual Grant: D's grant of p dollars, yet with E pending the approval of our tax exemption certificate to open our charity account. Accordingly, we have an expedited review request."

You attached to your application a "Fund Deposit Certificate" which was allegedly issued by E. The following is written on the alleged certificate: "The Beneficiary whose information is given below deposited his/her Fund with E in F. Please you are to tender this certificate on collection of your item(s)". The document indicates that D is entitled to p dollars and that her "nationality" is "[you] (AKA G) [city omitted], C." You also attached to your application a "proof of funds ownership certificate" allegedly issued by the Supreme Court of the United States. The document purports to be signed by the "registrar," named "H." The following is written on the document:

This is to certify that D of [you], (AKA G), [city omitted], C. Amount: p dollars Has been issued this Proof of Funds Ownership Certificate by the Supreme Court of the United States as duly authorized by the United States Treasury Department. The above named person has been confirmed the sole Beneficiary of the fund value [sic] p dollars. This certificate is issued as Proof of Ownership of Fund [sic] originating from United States as Inheritance Fund [sic]. It authenticates and entitles only the authorized beneficiary whose name and official address appears above.

In later correspondence, you stated:

As you are yet to approve our tax exemption request in form 1023 submitted on [date], we are yet to present our tax exemption certificate to our Banker, E in F, to enable them to set up our charity account

and give us access to our charity funds. Accordingly, in the face of the increasing Covid-19 pandemic spread, J...has awarded us a grant of q dollars to use it to provide treatment including approved vaccines to the inmates of our numerous charity homes . . .

Attached to this correspondence was a document allegedly issued by C Department of Justice on which the following is written:

We, The J and the U.S. Attorney General, with full bank responsibility, pursuant to your request hereby confirms [sic] that the "standby cash fund" in J (address removed), in the of [sic] you who has a value of q dollars as of today's date [date omitted].

On the document the following is also written: "We, the J and the U.S. Attorney General also confirm that this funds [sic] are good, clean and clear funds of non-criminal origin and are free from any and [sic] liens and encumbrances, and that these funds are available to you." The document contains no signatures.

You also attached an alleged "award winning certificate" indicating that D won r dollars from K in an online lottery. The document is purportedly signed by the president of K. Also included is a "Fund Ownership Certificate" from the K [sic] which states that its "purposee" [sic] is "K Approved Fund" and which represents that D is entitled to r dollars. The following is written on the alleged certificate:

This is to certify that the above mentioned beneficiary is the sole owner and fund [sic] has been approved/legalized under the authority of the K [sic] Company fund for onward release via check payment to the beneficiary through delivery Department as soon as the beneficiary comply [sic] with all financial requirements.

You also attached a document allegedly issued by the U.S. Department of the Interior entitled "Proof of Fund." The following is written on the document: "This is to certify that; [sic] D Is the Rightful Beneficiary of the Fund? [sic] This amounts to (r dollars Only) This Certificate is issued by the U.S. Department of Interior [sic] On behalf of the United States America [sic], Government."

In subsequent correspondence, you stated, in part, that "Our funds are diverse, and in addition to the funds or grants stated in previous submissions, firstly I will now mention other funds/grants pending transfer . . ." You then mention the following:

- (1) "p dollars deposited by the former president, L . . .";
- (2) "s dollars deposited in the M in the name of the Charity's CEO, on behalf of the Charity.";
- (3) "t dollars deposited at N in P, in the name of the Charity's CEO . . .";
- (4) "p dollars deposited with the United Nations office in Q."; and
- (5) "u dollars deposited with United Nations headquarter offices in P."

You attached an alleged "Certificate of Deposit" issued by R indicating that former president L deposited v dollars for the benefit of D. The signature of the depositor does not appear to be that of L. You also submitted an alleged "Certificate of Ownership" issued by the "New York Supreme Court" [sic]. On the document the following is written: "This is to certify that the below mentioned person is the bonafide Beneficiary of the said sum amount of v dollars only been Compensation Fund [sic]". The following is also written: "We hereby today approve D as the rightful beneficiary of the Compensation Fund of v dollars with the above access release code.

The above mentioned Beneficiary is guaranteed 100% assurance of release of his [sic] w dollars by the paying R to her choice of the beneficially [sic].”

You also attached a “Certificate of Deposit” and “Fund Ownership Certificate” allegedly issued by M which indicates s dollars was deposited on D’s behalf. On the “Fund Ownership Certificate” the following is written: “This is to certify that the above mentioned name (D) is the bonafide beneficiary of the total sum of s dollars Compensation Contact/Inheritance payment fund.”

You also attached four alleged certificates indicating that t dollars was deposited for the benefit of D. One certificate was allegedly issued by a local court. On this alleged certificate the following is written: “This is to certify that D (address removed) is the legitimate owner of this fund valued t dollars as a [sic] Inheritance Compensation fund from the United Nations.” The following is also written: “This Document which is issued from this honorable Court covers and supersedes every other Documentation issued and we hereby authorized [sic] the immediate to released [sic] of this fund worth of t dollars . . .” The alleged certificated is supposedly signed by the Attorney General of a specific court. Another certificate is allegedly from the Drug Enforcement Administration. On the alleged certificate, the following is written: “the authenticity of the said Fund has been ascertained after carrying out the necessary investigations to the effect [sic] and confirmed being legitimate as vital document [sic]. Also, the Fund is hereby cleared from Drug activities and free from Money Laundering.”

You also attached to your response an alleged “Clearance Certificate” issued by the United Nations (An Affiliate Body of United Nation [sic]) for certain “Metallic Trunk Boxes”. On the alleged certificate the following is written:

We are fully convinced that the above 2 Metallic Trunk Boxes have met all the requirements/criteria relating to the International Law on Drug, Terrorist and Money Laundry related transactions. We therefore declare the above consignments to be Drug-free, Terrorist-free, Laundry-free, and also recommend the immediate release of the Metallic Trunk Boxes free of movement of the above consignments to the rightful owner.

You also attached a document purporting to be issued by the “United Nations procurement department” which claims to release “2 Consignment Boxes worth over u dollars to D. On the document, the following is written:

Be advised that after this payment, we will attached [sic] the full receipt of the payment for the insurance of the United Nation [sic] clean bill of record, to enable your funds free from all illicit activities and other encumbered rights with prove [sic] of your legal documents and the release of your fund of 2 Consignment Boxes worth over u dollars.

You also attached to your response an alleged “Certificate of Clearance” from a foreign monetary fund. On the document the following is written: “Hence he/she has been cleared of all illegal activities related to Drug Trafficking, Terrorism and Money Laundry [sic].”

In subsequent correspondence, you attached a purported “account statement” from R which indicated a “Fund transfer of v dollars” credited to D. In the same submission you also attached a purported “Certificate of Deposit” from S for w dollars. You also attached an alleged “Certificate of Ownership” on which the following is written:

This is to certify that D Who is a citizen of C is the Bonafied [sic] owner of the said funds worth w dollars [sic] which has been deposited in T. This document purports to be approved by the orders of a specific supreme court judge, United States of America and the International Court of Justice.

Another purported “account statement” shows a checking account balance of w dollars with U.

You also attached an alleged statement from the “US Department of State.” It states that a specific Chief Justice of a Supreme Court and the:

entire members of the Federal House of Senate and UN Board of Directors, European Union Representative, UN Secretary (GEN) on behalf of the United States of America Government under the auspices of the Prime Minister have unanimously approved your funds completely in your favor to be released to your home address. In line with the above and in accordance with the UN Financial Regulations Act, we find the aforementioned transaction in compliance with legal statutes of the Federation as well as the International Laws signatory with particular reference; we would be in conformity with the relevant sections of the Money Laundering Agency (MLA) Act. Acknowledging that the fund is legitimate proceeds and not related money laundering.

It also states that:

This certificate is hereby issued for the purpose of compensation to D compensation payment [for a certain amount] that will be terminated on [a specific date] and as the beneficiary of the above funds, you are legally empowered to claim the compensation payment by ATM Visa card or Bank to Bank wire transfer to your designated bank account before the cancellation date of [a specific date] as the Bonafied [sic] owner of the approved funds. In acknowledgement to that effect, The United States Department of Justice/The United States Secretary of Treasury/The Federal Government of the United States hereby approved the cancellation of your compensation payment file on this day...which you have to pay the required charges before the given date.

You provided an alleged “Analysis of Fund Transfer Slip” which allegedly shows “payment in favour of” D. The documents also note “handling charges”.

You also attached to your response an alleged “Debit Advice” from V indicating a deposit of x dollars.

You also attached a “Fund Release Order” allegedly from the Department of the Treasury which provides that the US Department of the Treasury certified the transfer funds to D. It further states that:

Authority to remit has been granted in favour of the above beneficiary. The US Department of the Treasury and Office of the Presidency in conjunction with the World Bank irrevocably and unconditionally guarantee the above Payment. Subject to, and in accordance with statutory provision for payment under Schedule “F” Obligations and [sic] C Charity Laws. This Authority to Remit Supercedes [sic] all other guarantees and confirm the beneficiary to be entitled to the above payment on compliance with the transfer commission Regulation Laws and Approval Payment.”

In subsequent correspondence, you provided an alleged “transfer slip” from W showing y dollars transferred from W to X [sic] with you as the account beneficiary.

In subsequent correspondence you enclosed a purported “deposit certificate” from Y on which the following is written: “This is to certify that there has been a deposit with Y, the sum of z dollars . This amount is payable to D and will be credited in her Account with Y. Description: Contract Fund.”

You also enclosed a purported “fund origin/ownership certificate” from Z which indicates a wire transfer in the amount of z dollars for the benefit of D. The following is written on the document: “This is to certify the above mentioned beneficiary’s name and fund has [sic] been approved/legalized under the authority of United Nations Rescue Team International Remittance Department intact/for onward payment to the beneficiary as soon as he [sic] meet [sic] up with the required obligation.”

Law

IRC Section 501(c)(3) provides for exemption from federal income tax of organizations organized and operated exclusively for charitable, educational, scientific, and other purposes, provided that no part of the net earnings inures to the benefit of any private shareholder or individual.

Treasury Regulation Section 1.501(c)(3)-1(a)(1) provides that, in order to be exempt as an organization described in IRC Section 501(c)(3), an organization must be both organized and operated exclusively for one or more of the purposes specified in Section 501(c)(3). If an organization fails to meet either the organizational or operational test, it is not exempt.

Treas. Reg Sec. 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 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.

Revenue Procedure 2021-5, 20[21-1 I.R.B. 250], Section 3 provides that a determination letter or ruling on exempt status is issued based solely upon the facts and representations contained in the administrative record. The applicant is responsible for the accuracy of any factual representations or attestations contained in the application. Section 6 (and its predecessors) provides that a favorable determination letter or ruling will be issued to an organization only if its application and supporting documents establish that it meets the particular requirements of the section under which exemption from federal income tax is claimed.

Applicants generally bear the burden of establishing that they qualify for exemption under IRC Section 501(c)(3). See Bubbling Well Church v. Commissioner, 74 T.C. 531, 533 (1980). “Exemptions as well as deductions are matters of legislative grace, and a taxpayer seeking either must show that he comes squarely within the terms of the law conferring the benefit thought.” Nelson v. Commissioner, 30 T.C. 1151, 1154 (1958).

In National Association of American Churches v. Commissioner, 82 T.C. 18 (1984), the Tax Court sustained the IRS’ determination that an applicant was not exempt under section 501(c)(3). In addition to evidence of a pattern of tax-avoidance in its operations, the court noted that the organization had failed to respond completely and candidly to the IRS during the administrative processing of its application for exemption.

Application of law

Based on the information submitted, you have failed to establish that you are organized and operated exclusively for exempt purposes within the meaning of IRC Section 501(c)(3) and the related income tax regulations, Treas. Reg. Sections 1.501(c)(3)-1(a)(1) and 1.501(c)(3)-1(c)(1).

A ruling on exempt status is based solely on facts and representations in the administrative record. In your application and throughout the application process, you have provided implausible information as well as documents that appear to be inauthentic. Therefore, you have not established that you meet the requirements of IRC Section 501(c)(3) as required by Rev. Proc. 2021-5.

As in Bubbling Well Church and National Association of American Churches, your submissions have not shown that you come squarely within the terms of law and the authenticity of such submissions appears questionable.

Conclusion

Based on the information submitted, you do not qualify for exemption under IRC Section 501(c)(3).

If you agree

If you agree with our proposed adverse determination, you don't need to do anything. If we don't hear from you within 30 days, we'll issue a final adverse determination letter. That letter will provide information on your income tax filing requirements.

If you don't agree

You have a right to protest if you don't agree with our proposed adverse determination. To do so, send us a protest within 30 days of the date of this letter. You must include:

- Your name, address, employer identification number (EIN), and a daytime phone number
- A statement of the facts, law, and arguments supporting your position
- A statement indicating whether you are requesting an Appeals Office conference
- The signature of an officer, director, trustee, or other official who is authorized to sign for the organization or your authorized representative
- The following declaration:

For an officer, director, trustee, or other official who is authorized to sign for the organization: Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and to the best of my knowledge and belief, the request or the modification contains all relevant facts relating to the request, and such facts are true, correct, and complete.

Your representative (attorney, certified public accountant, or other individual enrolled to practice before the IRS) must file a Form 2848, Power of Attorney and Declaration of Representative, with us if they haven't already done so. You can find more information about representation in Publication 947, Practice Before the IRS and Power of Attorney.

We'll review your protest statement and decide if you gave us a basis to reconsider our determination. If so, we'll continue to process your case considering the information you provided. If you haven't given us a basis for reconsideration, we'll send your case to the Appeals Office and notify you. You can find more information in Publication 892, How to Appeal an IRS Determination on Tax-Exempt Status.

If you don't file a protest within 30 days, you can't seek a declaratory judgment in court later because the law requires that you use the IRC administrative process first (IRC Section 7428(b)(2)).

Where to send your protest

Send your protest, Form 2848, if applicable, and any supporting documents to the applicable address:

U.S. mail:

Internal Revenue Service
EO Determinations Quality Assurance
Mail Stop 6403
PO Box 2508
Cincinnati, OH 45201

Street address for delivery service:

Internal Revenue Service
EO Determinations Quality Assurance
550 Main Street, Mail Stop 6403
Cincinnati, OH 45202

You can also fax your protest and supporting documents to the fax number listed at the top of this letter. If you fax your statement, please contact the person listed at the top of this letter to confirm that they received it.

You can get 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 listed at the top of this letter.

Contacting the Taxpayer Advocate Service

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 if 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.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements