



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

Date: June 23, 2021

Taxpayer ID number:

Form:

Tax periods ended:

Person to contact:

Name:

ID number:

Telephone:

Fax:

Release Number: 202239018

Release Date: 9/30/2022

UIL Code: 501.03-00

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: Organizations described in IRC Section 501(c)(3) and exempt under IRC Section 501(a) must be both organized and operated exclusively for exempt purposes.

You failed to adequately respond to repeated reasonable requests to allow the Internal Revenue Service to examine your records regarding your receipts, expenditures, or activities as required by IRC Sections 6001 and 6033(a)(1) as well as the regulations thereunder. You also failed to demonstrate that you are operating exclusively for one or more exempt purposes as required by Treas. Reg. Section 1.501(c)(3)-1(c)(1).

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 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 may file an action for declaratory judgment under the provisions of IRC Section 7428 in one of the following three venues: 1) United States Tax Court, 2) the United States Court of Federal Claims or 3) the United States District Court for the District of Columbia.

Please contact the clerk of the appropriate court for rules and the appropriate forms for filing an action for declaratory judgment by referring to the enclosed Publication 892, How to Appeal an IRS Determination on Tax-Exempt Status. You may write to the courts at the following addresses:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

U.S. Court of Federal Claims
717 Madison Place, NW
Washington, DC 20439

U.S. District Court for the District of Columbia
333 Constitution Ave., N.W.
Washington, DC 20001

Letter 6337 (12-2020)
Catalog Number 74808E

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).

Information about the IRS Taxpayer Advocate Service

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 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. Contact your local Taxpayer Advocate Office at:

Or call TAS at 877-777-4778. For more information about TAS and your rights under the Taxpayer Bill of Rights, go to taxpayeradvocate.irs.gov. Do not send your federal court pleading to the TAS address listed above. Use the applicable federal court address provided earlier in the letter. Contacting TAS does not extend the time to file an action for declaratory judgment.

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 www.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.

Keep the original letter for your records.

Sincerely,



Sean E. O'Reilly

Director, Exempt Organizations Examinations

Enclosures:

- Publication 1
- Publication 594
- Publication 892



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

Date:
04/23/2020
Taxpayer ID number:

Form:

Tax periods ended:

Person to contact:

Name:
ID number:
Telephone:
Fax:
Address:

Manager's contact information:

Name:
ID-number:
Telephone:
Response due date:
May 23, 2020

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.

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,

Karen T. Hood Digitally signed by Karen T. Hood
Date: 2020.04.23 09:23:36 -0400 for

Maria Hooke
Director, Exempt Organizations Examinations

Enclosures:
Form 886-A
Form 6018

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

ISSUE

Whether _____ tax-exempt status should be revoked because it does not meet the requirements for exemption under IRC §501(c)(3) of the Internal Revenue Code?

FACTS

The original Articles of Incorporation attached to Form _____, Application for Recognition of Exemption Under IRC §501(c)(3) state that _____ (_____) is organized exclusively for educational purposes and, to the extent that such educational purposes are coupled with a charitable component, for charitable purposes, within the meaning of IRC §501(c)(3). The Corporation is organized to provide educational _____ (including without limitation classroom _____, personalized individual _____ and public access _____) to individuals and groups about the benefits of having a _____ and the types of assistance that _____ may provide to persons with health issues, including without limitation, diabetes, and disabilities that are included under the Americans with Disabilities Act and related state and local accessibility statutes, laws, and regulations.

The organization was created in _____ to provide a _____ to assist individuals with _____, and _____. They help raise awareness about _____ by promoting it at different events. They promote this online, through their social media platforms which have over _____ followers. They also partner with other organizations to do awareness events such as 5K walks/runs. They were _____ of the vendors at the events in _____. They try to promote awareness of official _____ to distinguish themselves from the problems that can occur with unofficial _____. They utilize outside _____ and they _____ their own _____. They are volunteers who receive the _____ starting at about _____ of age. There is a detailed in-depth application and interview process to become a _____. They provide an additional _____ of instruction with a facility _____ who gets the _____ used to _____ and basic instructions, after they return from the volunteers. The _____ are _____ of age when they are placed with the client. The on-the-road _____ visits with the client for _____ after delivery. In addition, the on-the-road _____ makes follow-up visits about every _____ for _____ after delivery. At the client's request the _____ team will return every _____ years for the working life of the _____ to check up on the _____. A lifetime _____ guarantee is included for each _____ for which the client has maintained the requirements of the guarantee.

We notified you on _____, and _____ that your books and records are not adequate to permit the Internal Revenue Service to determine the correctness of your Forms _____ and the extent of your unrelated business income tax liability. The amounts reported on your Form _____ do not agree with documents you have provided us. If you did maintain original source documents to support your transactions, you have not provided them to be reviewed. Consequently, we can't ascertain whether your assets are dedicated exclusively for charitable purposes in order to justify continued recognition of your tax-exempt status under IRC §501(c)(3) of the Code.

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Your records also don't permit us to confirm whether amounts you received are contributions or sales of goods and services. For some transactions we believe to be contributions, we can't identify the sources for purposes of determining your proper foundation status, and ultimately your tax liability under Chapter 42 of the Code, if any.

LAW

Internal Revenue Code Section 6001 provides that every person liable for any tax imposed by title 26, or for the collection thereof, shall keep such records, render such statements, make such returns and comply with such rules and regulations as the Secretary or his delegate may from time to time prescribe. Whenever in the judgment of the Secretary or his delegate it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as the Secretary or his delegate deems sufficient to show whether or not such person is liable for tax under title 26.

Internal Revenue Code Section 6033 provides, in general, that every organization exempt under IRC §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.

Internal Revenue Code IRC §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 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. Section 1.501(c)(3)-1(a)(1) of the Income Tax Regulations provides that in order for an organization to be exempt under IRC §501(c)(3) of the Code it 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 operational test, it is not exempt. Section 1.501(c)(3)-1(c)(1) of the regulations 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 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.

Treasury Regulation Section 1.501(c)(3)-1(d)(3) defines the term 'educational' as relating to (a) the instruction or training of the individual for the purpose of improving or developing his capabilities, or (b) the instruction of the public on subjects useful to the individual and beneficial to the community.

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In Ann Arbor Dog Training Club, Inc. V. Commissioner, 74 T.C. 207, the organization failed to prove that it operates primarily for the education of individuals, and that the training of dogs is an incidental purpose of its activities; therefore, petitioner is not exempt from Federal taxation under secs. 501(a) and 501(c)(3), I.R.C. 1954, as amended.

Revenue Ruling 59-95, 1959-1 C.B. 627 concerns an organization previously held exempt from Federal income tax was requested to produce a financial statement as of the end of the year and a statement of its operations during such year. However, its records were so incomplete that it was unable to furnish such statements. Section 6033 of the Internal Revenue Code of 1954 provides that every organization, except as provided therein, exempt from taxation under Section 501(a) of the Code shall file an annual return, stating specifically the items of gross income, receipts, and disbursements, and shall keep such records, render under oath such statements, make such other returns and comply with such rules and regulations as the Secretary of the Treasury or his delegate may from time to time prescribe. Held, 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's position is not known at this time.

GOVERNMENT'S POSITION

The organization does not qualify for exemption under IRC §501(c)(3) because it failed the operational test under IRC §501(c)(3) and it did not provide the documents required by IRC 6001.

Operational Test

In order to meet the operational test, an organization must show that they engaged primarily in activities which accomplish one or more of such exempt purposes specified in IRC §501(c)(3). See Treasury Regs. 1.501(c)(3)-1(c)(1). [redacted] received exemption to provide educational (including without limitation classroom [redacted], personalized individual [redacted] and public access [redacted]) to individuals and groups about the benefits of having a [redacted] and the types of assistance that [redacted] may provide to persons with health issues, including without limitation, diabetes, and disabilities that are included under the Americans with Disabilities Act and related state and local accessibility statutes, laws, and regulations.

While the owner receives some instruction in how to give [redacted] to [redacted], it is the [redacted] that is the primary object of the [redacted] is unlike the organization described in Rev. Rul. 73-456, 1973-2 C.B. 342 which was established for the purpose of aiding [redacted] persons. It operates a [redacted] center where programs are conducted to [redacted] to lead and assist the [redacted], and to instruct them to function with their [redacted]. During the [redacted] course the [redacted] person [redacted]

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and are together a for approximately . The is instructed in caring for his , in giving commands, in reacting to the actions, and in accepting complete confidence in the leadership. The person and then receive additional instruction to enable them to maneuver in and in populated areas.

For the case of , the on-the-road visits with the owner for - after delivery and makes follow-up visits about every - for - after delivery. Even if the is placed with the family at of age, and the visits for every for after delivery, the is only spending % of the total time with the owner.

$$\frac{\text{---}}{\text{---}} = \% \\ (\text{---})$$

does not operate primarily for the education of individuals as it stated in its original Articles of Incorporation. The of is a substantial, if not the primary, purpose of , and is not within the meaning of educational as defined in the regulations. Consequently, it is not operated exclusively for one or more exempt purposes as specified in IRC §501(c)(3).

Failure to Provide Documentation

Several attempts have been made to obtain the requested documentation by fax and certified letters. has stated that has supplied everything they have available to them at their office. In an email dated , he wrote, "As I had indicated previously to you, we do not have any additional bank statements or financial items that you may have requested, all of that would be obtained by accounting firm. They have copies of all. We have supplied you with everything we have the capabilities of producing. We indicated to you during our meeting that there were a couple of statements missing and we had this conversation about all the financial matters being gathered from our accounting firm."

However, the CPA referred to in that statement, , told the examining agent on that he would not be representing until other issues were resolved. Also, there was never a valid Form 2848 received authorizing to represent was sent a fax and certified letter on explaining that the responsibility of maintaining the documents required by IRC §6001 and IRC §6003 is that of

In accordance with the above cited provisions of the Internal Revenue Code and regulations under IRC §6001 and IRC §6033, organizations recognized as exempt from federal income tax must meet certain reporting requirements. These requirements relate to the filing of a complete and accurate annual information return (and other required federal tax forms) and the retention of records sufficient to determine whether such entity is operated for the purpose for which it is granted tax-exempt status and to determine its liability for any unrelated business income tax.

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We have made multiple requests for the documentation to verify the amounts reported on your Form and to determine whether is operated for the purpose of providing provide educational to individuals and groups about the benefits of having a and the types of assistance that may provide to persons with health issues. To date the only documents provided are:

- Bank statements for your operating account for – and
- Bank statements for your reserve account for –
- Bank statements for your tax account for , and
- Various publications
- Pledge and Agreement
- Application
- Application
- Volunteer Ambassador Application
- Lease agreement

The requested documents that have not been received are:

1. Bank statements for the following:
 Operating Account – and
 Reserve Account – through
 Tax Account – , and
2. Cancelled checks for each bank account.
3. Credit card statements for all credit cards held by the organization for –
4. A copy of the original electronic backup file of the books and records that includes the period from through

CONCLUSION

Accordingly, status as an organization described under IRC §501(c)(3) should be revoked, effective , because it was not organized and operated for an exempt purpose. Further, failed to comply with IRC §6001 and IRC §6033 and has not established that it is observing the conditions required for the continuation of exempt status. Form U.S. Corporate Income Tax Return should be filed for the fiscal tax years ending , and

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