



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

Date: July 30, 2021

Taxpayer ID number:

Form:

Tax periods ended:

Number: 202242014  
Release Date: 10/21/2022

Person to contact:

Name:

ID number:

Telephone:

Fax:

UIL: 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: You have not established that you are operated exclusively for an exempt purpose within the meaning of IRC Section 501(c)(3). You have failed to keep and retain records to determine whether you have been operating in accordance to the requirements for organizations exempt under IRC Section 501(c)(3), and to provide records to the Internal Revenue Service upon reasonable requests as required by IRC Sections 6001 and 6033(a)(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](http://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

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](http://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.

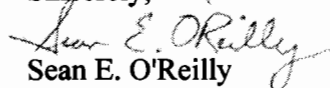
Find tax forms or publications by visiting [www.irs.gov/forms](http://www.irs.gov/forms) or calling 800-TAX-FORM (800-829-3676).

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:**  
June 8, 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:**

**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](http://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](http://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,

*BO*  
*Sean E. O'Reilly*  
Director, Exempt Organizations  
Examinations

Enclosures:  
Form 886-A  
Form 6018  
Form 4621  
Publication 1

Form <b>886-A</b>	<b>EXPLANATIONS OF ITEMS</b>	Schedule number or exhibit
Name of taxpayer	Tax Identification Number	Year/Period ended

**ISSUES:**

Whether \_\_\_\_\_ continues to qualify for exemption as an organization described in the Internal Revenue Code (IRC) Section 501(c)(3) as a Public Charity?

**FACTS:**

**Organizational History**

The \_\_\_\_\_ was Incorporated on \_\_\_\_\_ in the State of \_\_\_\_\_ applied for tax-exempt status by filing Form \_\_\_\_\_ - *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, on \_\_\_\_\_. The Internal Revenue Service (IRS) determined on \_\_\_\_\_ that the organization will be classified as exempt under Section 501(c)(3) of the Internal Revenue Code **effective** \_\_\_\_\_ as a Public charity under IRC Section 170(b)(1) (A) (vi). The exemption allows donors to deduct contributions to the organization under IRC Section 170.

**Operation History**

The original name of the organization was "\_\_\_\_\_"  
 The organization was created by \_\_\_\_\_, the founder. \_\_\_\_\_ started the first \_\_\_\_\_, from his \_\_\_\_\_ after the completion of \_\_\_\_\_ degree and upon returning from the \_\_\_\_\_ stated that \_\_\_\_\_ converted \_\_\_\_\_ personal home in \_\_\_\_\_ into a \_\_\_\_\_ at the initial stage. As the organization activities increases and additional funding were donated, \_\_\_\_\_ expanded operations to opening \_\_\_\_\_ and \_\_\_\_\_ in \_\_\_\_\_.

As the organization evolved, the \_\_\_\_\_ was created from the "\_\_\_\_\_"  
 fund the donations for creating \_\_\_\_\_, \_\_\_\_\_ and \_\_\_\_\_ in \_\_\_\_\_ was created to help \_\_\_\_\_ further stated that the "\_\_\_\_\_ " built \_\_\_\_\_ and \_\_\_\_\_ so far in \_\_\_\_\_.

**Related Entity**

The \_\_\_\_\_ is an extension of "\_\_\_\_\_"  
 The operation and activities of the organization are all being conducted in \_\_\_\_\_. On the last form filed by "\_\_\_\_\_", their calendar year was \_\_\_\_\_ to \_\_\_\_\_. Their purpose was to remodel and build additions to existing \_\_\_\_\_ and \_\_\_\_\_ and to improve infrastructure in \_\_\_\_\_.

Per Internal Revenue Service records, "\_\_\_\_\_ " was revoked for not filing tax returns for more than \_\_\_\_\_ years.

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During the interview, \_\_\_\_\_, founder of the \_\_\_\_\_, stated that the \_\_\_\_\_ was created from " \_\_\_\_\_ " in order to handle the financial activities of the organization. \_\_\_\_\_ stated that both \_\_\_\_\_ and \_\_\_\_\_, are the same entity and that the activities of the \_\_\_\_\_ are currently been conducted in \_\_\_\_\_ " \_\_\_\_\_ " name, is no longer used and per IRS purposes, that organization has been revoked.

**Board of Directors**

The officers, directors and trustees on the board are:

<u>Name</u>	<u>Officers</u>
	President, Treasurer
	Director
	Director

**Financial Report**

Per Form \_\_\_\_\_ for tax year \_\_\_\_\_, the \_\_\_\_\_ reported the following financial information:

**Revenue**

Contributions, Gifts, Grants	\$ _____
Investment Income	
<b>Total</b>	<b>\$ _____</b>

**Expenses**

Grants	\$ _____
<b>Total</b>	<b>\$ _____</b>
 Total profit	 \$ _____

Form <b>886-A</b>	<b>EXPLANATIONS OF ITEMS</b>	Schedule number or exhibit
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Per the Statement of Revenues & Functional Expenses, the Revenue: had the following

Revenue	Income
Contributions, Gifts, Grants	\$
Investment Income	
<b>Total</b>	<b>\$</b>

**Expenses**

Grants	\$
Other Expenses	
<b>Total</b>	<b>\$</b>
 Total profit	 \$

Per Form for tax year , the reported the following financial information:

**Revenue**

Contributions, Gifts, Grants	\$
Investment Income	
<b>Total</b>	<b>\$</b>

**Expenses**

Grants	\$
<b>Total</b>	<b>-</b>
 Total profit	 \$



Form <b>886-A</b>	<b>EXPLANATIONS OF ITEMS</b>	Schedule number or exhibit
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**Incomplete returns**

The [redacted] filed a Form [redacted] - *Short Form of Organization Exempt from Income Tax* return for tax year [redacted] on [redacted]. The Form [redacted] was received by the Internal Revenue Service on [redacted]. On [redacted], the Internal Revenue Service sent the [redacted] a letter stating that they were returning the Form [redacted], *Short Form of Organization Exempt from Income Tax* because the return filed was incomplete. The organization failed to include all the required information. Also, the letter stated that the total assets or gross receipts are greater than the amount applicable to Form [redacted].

[redacted] stated that the [redacted] was planning to prepare a revised Form [redacted] for tax year [redacted] with the correct information and return a complete Form [redacted] to the Internal Revenue Service for processing.

On [redacted], the [redacted] filed a Form [redacted] return for the tax year [redacted] with the Internal Revenue Service. The Internal Revenue Service received the [redacted] Form [redacted] return on [redacted]. On [redacted], the Internal Revenue Service issued out a letter to the [redacted] stating that they can't process Form [redacted] because Schedule A was not prepared.

**Current Operations**

On the original Form [redacted], the organization stated that the [redacted] would be organized and operated exclusively to further the charitable and educational purposes of the organization.

In the original filed [redacted] Form [redacted] return, the organization described its mission as

In the amended [redacted] return, the organization described its mission as "

[redacted]. In the original filed [redacted] Form [redacted] return, the organization described the primary exempt purpose as "

During the initial interview, [redacted] stated that the [redacted] is still operating its exempt purpose but activities are being conducted in [redacted] provided the revenue agent with pamphlets and booklets describing the building of [redacted] and [redacted] in [redacted] and showing the physical locations to visit. [redacted] also stated that there were no activities in the [redacted] and that all activities were being conducted in [redacted].

There were no indications on the organization's [redacted] Form [redacted] and [redacted] Form [redacted] tax returns that the organization is actively engaged in building facilities in another country and furthermore, no financial activities were listed on the return to verify exempt activity. The organization did not provide supporting documentation for expenses incurred. The balance sheet did not reflect any assets that matched the value of [redacted] and [redacted] as described by the organization as their main exempt activities. The balance sheet reflects only a total of \$ [redacted] and [redacted].

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\$ cash and savings balance respectively in and year end. No value was reported for land, building, or equipment in both years.

During the interview with on regarding sources of income and fundraising, stated that had received some donations, but could not remember how much had contributed on own. Listed below are the names and amounts of the individuals that donated to the :

<u>Contributor</u>	<u>Amount</u>	<u>Date</u>
	\$	

Total Contribution Amount \$

Listed below is the test, to meet public support test:

**Contributions:**

Substantial Contributor - \$  
 Other Donors -  
 Total Contributions- \$

x %= \$

Substantial Contributor amount minus % limitation  
 (\$ - \$ ) = \$

Contributions minus amounts over %  
 (\$ - \$ ) = \$

**Total for numerator- \$**  
**Total for Denominator-\$**

**Public Support Fraction: \$ or percent.**

**Donated building**

had personal property that donated to the " on but did not take a deduction on personal return. From the internet, the property value at that time

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was \$ . stated that wanted to turn the property into a museum, and have it marked as a historical site. Then on , the quit claim the personal property donated by to the Trustee of because the county and could not come to an agreement on the property lines delineation for real estate taxes on a residential property versus exempt property. The value of the property at this time was \$ . The value of the property from the time it was donated to the versus being quit claim to the Trustee of was \$ . The property value had decreased. The organization did not list any property owned or any gain or loss from property on the - tax return.

also stated that all exempt activities are conducted in and that the workers from the were hired to help with the construction of facilities.

On , during an interview with POA , stated that explained to that while was employed as a , would receive donations from patients as was about to retire. then put those donations in a box that stored at personal residence. later misplaced the box with money given from patients and later found the box and deposited the money in the Foundation's bank account.

**LAW:**

**IRC section 170(b)(1)(A)** In the case of an individual, the deduction provided in subsection (a) shall be limited as provided in the succeeding subparagraphs.

Any charitable contribution to—

- (i) a church or a convention or association of churches,
- (ii) an educational organization which normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on,
- (iii) an organization the principal purpose or functions of which are the providing of medical or hospital care or medical education or medical research, if the organization is a hospital, or if the organization is a medical research organization directly engaged in the continuous active conduct of medical research in conjunction with a hospital, and during the calendar year in which the contribution is made such organization is committed to spend such contributions for such research before January 1 of the fifth calendar year which begins after the date such contribution is made,
- (iv) an organization which normally receives a substantial part of its support (exclusive of income received in the exercise or performance by such organization of its charitable, educational, or other purpose or function constituting the basis for its exemption under section 501(a)) from the United States or any State or political subdivision thereof or from direct or indirect contributions from the general public, and which is organized and operated exclusively to receive, hold, invest, and administer property and to make expenditures to or for the benefit of a college or

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university which is an organization referred to in clause (ii) of this subparagraph and which is an agency or instrumentality of a State or political subdivision thereof, or which is owned or operated by a State or political subdivision thereof or by an agency or instrumentality of one or more States or political subdivisions,

(v) a governmental unit referred to in subsection (c)(1)

(vi) charities that normally receive a substantial part of their support from governmental units and/or from direct or indirect contributions from the general public.

**Internal Revenue Service section 501(c)(3)** exempts from federal income tax organizations which are 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.

**Internal Revenue Service section 507(d)(2)(A)** For purposes of paragraph (1), the term "substantial contributor" means any person who contributed or bequeathed an aggregate amount of more than \$5,000 to the private foundation, if such amount is more than 2 percent of the total contributions and bequests received by the foundation before the close of the taxable year of the foundation in which the contribution or request is received by the foundation from such person.

**Internal Revenue Service section 508(b)** Except as provided in subsection (c), any organization (including an organization in existence on October 9, 1969) which is described in section 501(c)(3) and which does not notify the Secretary, at such time and in such manner as the Secretary may by regulations prescribe, that it is not a private foundation shall be presumed to be a private foundation.

**Internal Revenue Service section 509(a)** For purposes of this title, the term "private foundation" means a domestic or foreign organization described in section 501(c)(3) other than—

(1) an organization described in section 170(b)(1)(A) (other than in clauses (vii) and (viii));

(2) an organization which— normally receives more than one-third of its support in each taxable year from any combination of—

(i) gifts, grants, contributions, or membership fees, and

(ii) gross receipts from admissions, sales of merchandise, performance of services, or furnishing of facilities, in an activity which is not an unrelated trade or business (within the meaning of section 513), not including such receipts from any person, or from any bureau or similar agency of a governmental unit (as described in section 170(c)(1)), in any taxable year to

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the extent such receipts exceed the greater of \$5,000 or 1 percent of the organization's support in such taxable year,

from persons other than disqualified persons (as defined in section 4946) with respect to the organization, from governmental units described in section 170(c)(1), or from organizations described in section 170(b)(1)(A) (other than in clauses (vii) and (viii))

**Income Tax Regulations ("Treas. Reg.")**

**Treas. Reg. Section 1.501(c)(3)-1(d)(i)** states that an organization may be exempt as an organization described in 501(c)(3) if it is organized and operated exclusively for one or more of the following purposes: religious, charitable, scientific, testing for public safety, literary, educational, or prevention of cruelty to children or animals.

**Treas. Reg. Section 1.501(c)(3)-1(a)(1)** of the regulations provides that in order to be exempt as an organization described in section 501(c)(3) of the Code, the organization must be one that is both organized and operated exclusively for one or more of the purposes specified in that section.

**Treas. Reg. 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 of such exempt purposes specified in section 501(c)(3)

**Treas. Reg. Section 1.501(c)(3)-1(d)(1)(ii)** is an organization is not organized or operated exclusively for one or more of the purposes specified in subdivision (i) of this subparagraph unless it serves a public rather than a private interest. Thus, to meet the requirement of this subdivision, it is necessary for an organization to establish that it is not organized or operated for the benefit of private interests such as designated individuals, the creator or his family, shareholders of the organization, or persons controlled, directly or indirectly, by such private interests.

**Revenue Ruling 63-252, 1963-2 C.B. 101** Deductibility of contributions by individuals to a charity organized in the United States which thereafter transmits some or all of its funds to a foreign charitable organization.

**Revenue Ruling 68-165, 1968-1 C.B. 253** A domestic nonprofit corporation (composed of educational, civic, business, and other groups) that joins with a counterpart group in a country in Latin America to promote student and cultural exchanges and to provide technical and material assistance for self-help projects designed to improve the living conditions of underprivileged people in Latin America may be exempt from Federal income tax under section 501(c) (3)

**Revenue Ruling 71-460, 1971-2 C.B. 231** A domestic corporation that conducts a part or all of its charitable activities in a foreign country is not precluded from exemption under section 501 (c) (3) of the Code.

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**Revenue Ruling 72-369** states, in part, that in order for an organization to pass the operational test, the organization's resources must be devoted to purposes that qualify as exclusively charitable.

**Revenue Ruling 80-286** An otherwise qualifying organization that was formed to foster the cultural and educational development of children by arranging for and participating in the temporary exchange of children between families of a foreign country and the U.S. qualifies for exemption under section 501 (c) (3) of the Code

**Christian Manner International Inc. V. Commissioner, 71. T.C. 661**, exemption denied because principle activity not verified as in furtherance of exempt purpose. Principle activity not an education purpose activity.

**Mysteryboy Inc. v. Comm'r, 2010 Tax Ct.**, exemption was denied because the corporation was not exempt from tax under section 501(a) because it was not an organization described in section 501(c)(3).

**TAXPAYER'S POSITION:**

position has not been provided.

**GOVERNMENT'S POSITION:**

An organization exempt from federal income taxes as described in IRC section 501(c)(3) must be organized exclusively for one or more of the following classifications:

- Religious
- Charitable
- Scientific
- Testing for Public Safety
- Literary
- Educational
- Fostering of national or international amateur
- Sports, and
- Prevention of cruelty to animals and children

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 section 501(c)(3) of the Internal Revenue Code. received exemption to be organized and operated exclusively to further their charitable and educational purposes. has not been conducting any exempt activities as requested in the exempt application during the and tax years. has not provided any evidence that the organization has conducted any other activities that would be exempt under IRC Section 501(c)(3).

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In order to remain a public charity (and not a private foundation), a Section 501(c)(3) organization must obtain at least 1/3 of its donated revenue from a fairly broad base of public support. The public support can be from individuals, companies and/or other public charities. The public support fraction for the \_\_\_\_\_ shows \$ \_\_\_\_\_ or % for \_\_\_\_\_. This is well below the 1/3 required for the organization to qualify as a publicly supported organization under IRC Sections 509(a)(1) and Section 170(b)(1)(A)(vi). Similarly, a larger percentage of the donations came from \_\_\_\_\_ in \_\_\_\_\_.

After reviewing and comparing the Foundation's books and records with the returns filed for the periods ending \_\_\_\_\_ and \_\_\_\_\_; the organization did not provide any convincing evidence that confirmed the organization engaged in any exempt activities such as building of \_\_\_\_\_ and \_\_\_\_\_, as claimed. There was no documentation to show the construction of facilities that was under construction or already built; the cost of materials used to build the facilities and cost for individuals hired to build the facilities. The organization did not provide supporting documentation to prove that the expenses incurred were in fact for legitimate exempt activities. As noted, the balance sheet did not reflect any assets that matched the value of \_\_\_\_\_ and \_\_\_\_\_ as described by the organization that they engaged in building \_\_\_\_\_ and \_\_\_\_\_ facilities. The balance sheet reflects only a total of \$ \_\_\_\_\_ and \$ \_\_\_\_\_ cash and savings balance respectively in \_\_\_\_\_ and \_\_\_\_\_ year end. As such, the \_\_\_\_\_ did not provide any record to support the fact that they are engaged in any significant exempt charitable activities.

\_\_\_\_\_ stated that individuals in \_\_\_\_\_ were hired to build facilities. There were no cancelled checks provided, no W2 or Form \_\_\_\_\_ filed with the IRS that would have suggested that the \_\_\_\_\_ paid for services rendered or that those payments actually occurred here in United States or \_\_\_\_\_.

The booklet and pamphlets provided with the \_\_\_\_\_ name on the front, reflected the value of the \_\_\_\_\_ and \_\_\_\_\_ in \_\_\_\_\_. However, the value of those facilities was not listed on the Foundation's books and records and on returns filed for tax years \_\_\_\_\_ and \_\_\_\_\_.

\_\_\_\_\_ stated that all the activities of the \_\_\_\_\_ were being performed in \_\_\_\_\_ but there was no evidence on the books and records that such exempt activities were being conducted.

The review of \_\_\_\_\_ returns for periods ending in \_\_\_\_\_ and \_\_\_\_\_ along with the review of previous returns filed by \_\_\_\_\_ disclosed the organizations did not engage exclusively for charitable exempt purpose.

The \_\_\_\_\_ and \_\_\_\_\_ returns did not reflect any evidence that the organization is conducting exempt activities nor that the building or facilities in \_\_\_\_\_ are being used for education purposes or caring for sick and elderly.

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Based on Christian Manner International Inc. V. Commissioner, 71. T.C. 661, The doesn't meet the requirements of a 501(c)(3) because the organization does not have an exempt purpose and did not engage in any exempt activities during the years examined.

Although conducting a part or all of an organization's charitable activities in a foreign country does not preclude exemption under IRC Section 501(c)(3) per Revenue Ruling 71-460, 1971-2 C.B. 231. However, the organization must have an exempt purpose and must be actively involved in the conduct of the exempt activities for which it received an exempt status either in United States or in a foreign country. There must be adequate records to support the activities conducted either in United States or in a foreign country. In this case, the supporting records were not provided by

In order for an organization to pass the operational test, the organization's resources must be devoted to purposes that qualify as exclusively charitable as discussed in Revenue Ruling 72-369 whereas operation failed the operational test because the organization is not engaged primarily in the conduct of exempt activities.

Therefore, the organization is not furthering any exempt purpose under IRC Section 501(c)(3).

**CONCLUSION:**

Accordingly, exempt status as an organization described under IRC Section 501(c)(3) should be revoked, effective because the could not demonstrate that it operated for an exempt purpose. The has not established that it is observing the conditions required for the continuation of exempt status under IRC Section 501(c)(3).

Form U.S. Corporate Income Tax Return should be filed for the periods ending on and