



**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: 202251008

Release Date: 12/23/2022

UIL CODE: 501.04-00

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)(4), for the tax periods above. Your determination letter dated , is revoked.

Our adverse determination as to your exempt status was made for the following reasons: You have failed to produce documents to establish that you are operated exclusively for exempt purposes within the meaning of IRC Section 501(c)(4), and that no part of your net earnings inure to the benefit of private shareholders or individuals. You failed to 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, 6033 (a)(1) and Rev. Rul. 59-95, 1959-1 C.B. 627.

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.

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.

Letter 6337 (12-2020)
Catalog Number 74808E

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.

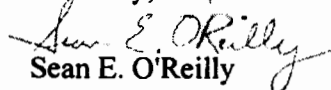
Find tax forms or publications by visiting www.irs.gov/forms or calling 800-TAX-FORM (800-829-3676).

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:
January 8, 2021
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)(4).

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)(4) for the periods above.

After we issue the final adverse determination letter, we'll announce that your organization is no longer eligible to receive tax deductible contributions under IRC Section 170.

If you disagree

1. Request a meeting or telephone conference with the manager shown at the top of this letter.
2. Send any information you want us to consider.
3. File a protest with the IRS Appeals Office. If you request a meeting with the manager or send additional information as stated in 1 and 2, above, you'll still be able to file a protest with IRS Appeals Office after the meeting or after we consider the information.

The IRS Appeals Office is independent of the Exempt Organizations division and resolves most disputes informally. If you file a protest, the auditing agent may ask you to sign a consent to extend the period of limitations for assessing tax. This is to allow the IRS Appeals Office enough time to consider your case. For your protest to be valid, it must contain certain specific information, including a statement of the facts, applicable law, and arguments in support of your position. For specific information needed for a valid protest, refer to Publication 892, *How to Appeal an IRS Determination on Tax-Exempt Status*.

Fast Track Mediation (FTM) referred to in Publication 3498, *The Examination Process*, generally doesn't apply now that we've issued this letter.

4. Request technical advice from the Office of Associate Chief Counsel (Tax Exempt Government Entities) if you feel the issue hasn't been addressed in published precedent or has been treated inconsistently by the IRS.

If you're considering requesting technical advice, contact the person shown at the top of this letter. If you disagree with the technical advice decision, you will be able to appeal to the IRS Appeals Office, as explained above. A decision made in a technical advice memorandum, however, generally is final and binding on Appeals.

If we don't hear from you

If you don't respond to this proposal within 30 calendar days from the date of this letter, we'll issue a final adverse determination letter.

Contacting the Taxpayer Advocate Office is a taxpayer right

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 877-777-4778.

For additional information

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

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

Sincerely,

Karen T. Hood Digitally signed by Karen T. Hood
Date: 2021.01.08 14:03:56 -0500 for

Sean E. O'Reilly
Director, Exempt Organizations
Examinations

Enclosures:
Form 886-A
Form 6018
Publication 892
Publication 3498

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

Issue

Whether _____ should be revoked for lack of response in not providing information regarding receipts, expenditures, activities; and not filing required forms for years _____ through _____ ; and quarterly forms _____ for tax periods ended _____ through _____

Facts

_____ (_____) formed _____ , according to _____ Secretary of State office. Your full Articles of Incorporation is not viewable from the Secretary of State's website. You were granted exemption under Section 501(c)(4) of the Code _____

Your activities are described in Form _____ as providing _____ to _____ , _____ and surrounding areas. Regulations 1.501(c)(4)-1(a)(2)(i) provides that an organization operates exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the community.

Your organization was initially selected for a non-audit compliance check in _____ for failure to file forms _____ for tax periods ended _____ through _____ . Three letters were issued requesting these non-filed returns:

- Letter 4204 (Rev. 3-2018) with attachments were mailed to you _____ , with a response date of _____
- Letter 3854 (Rev. 5-2015) with attachments were mailed to you _____ , with a response date of _____
- Letter 4221 (Rev. 5-2014) was mailed to you _____ , notifying you that your case was being forwarded for examination consideration because we had not heard from you.

You were selected for audit to ensure examined organizational activities and operations align your approved exempt status. In addition, you were selected for audit to file required returns and to ensure compliance with federal tax requirements.

You failed to respond to all Internal Revenue Service attempts to obtain information to perform an audit of Form _____ for tax period ending _____ , and to file all required tax returns. To-date, you have not filed forms _____ for years _____ through _____ ; and quarterly forms _____ for tax periods ended _____ through _____ . We show Form _____ for year ending _____ , is on extension through _____

- Correspondence for the audit was as follows:
 - Letter 3611 (Rev.8-2019) with attachments were mailed to you on _____ , with a response date of _____ , for mail-in response; and _____ at 9:00 am EST for a virtual conference telephone interview.
 - Letter 5798 (Rev.10-2016) with attachments were mailed to you on _____ ,

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

with a response date of

- Letter 5077-D (9-2016) with attachments were mailed to you on , with a response date of

• Telephone contacts for the audit was as follows:

- , Revenue Agent (RA) called the telephone number listed on form return for year ending , for who is listed on form as board officer and chief. Left voicemail message.
- , RA called . Left voice mail following up on recent letter issued to them, and to return call.
- , RA called board officer, . Left voicemail following up on recent letter issued to them for info due today. Left message to return call today.
- , RA called board officer-chief, , and board officer, . Left voicemail message to return the call. Reminded them of conference call scheduled for tomorrow,
- , RA called board officers and . Spoke with , who stated is not a board officer, and no board officer was there. said was not allowed to provide a board officer's direct telephone number. Per , on some days a board officer may come into the disconnected the call when asked to confirm my office number provided to . I called back and no answer. Left voice mail message for board officers.
- , RA called board officers and . Left voice mail message for a board officers to return the call.
- , RA called board officer voicemail didn't operate, so not able to leave a message. Called board officer . Left reminder message to send requested documents and to return the call.
- , RA called board officers and for status of second request for documents. No voicemail operated to leave message at telephone. Left voicemail message at telephone to return the call including
- , RA called board officers and . No answer and no voicemail operated for . voicemail was full so unable to leave a message.
- , No response. RA called and no answer. RA called and his voicemail box is full, so unable to leave a message.

Form 886-A	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
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Law

Internal Revenue Code (IRC) §1.61-1 of the regulations provides that Gross income means all income from whatever source derived, unless excluded by law. Gross income includes income realized in any form, whether in money, property, or services. Income may be realized, therefore, in the form of services, meals, accommodations, stock, or other property, as well as in cash.

IRC §6001 of the Code provides that every person liable for any tax imposed by this title, 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 may from time to time prescribe. Whenever in the judgment of the Secretary 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 deems sufficient to show whether or not such person is liable for tax under this title.

IRC §1.6001-1(e) of the Code provides that the books or records required by this section shall be kept at all time available for inspection by authorized internal revenue officers or employees, and shall be retained as long as the contents thereof may be material in the administration of any internal revenue law.

IRC §6033(a)(1) of the Code provides, 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 1.6033-2(i)(2) of the Income Tax Regulations provides, in part, that every organization exempt from tax must submit information the IRS may inquire into its tax-exempt status. Failure to comply with our request for information could result in loss of your exempt status.

Federal Tax Regulations (FTR) §1.6033-1(h)(2) of the regulations provides that every organization which has established its right to exemption from tax, whether or not it is required to file an annual return of information, shall submit such additional information as may be required by the district director for the purpose of enabling him to inquire further into its exempt status and to administer the provisions of subchapter F (section 501 and the following), chapter 1 of the Code and section 6033.

Rev. Rul. 59-95, 1959-1 C.B. 627, concerns an exempt organization that was requested to produce a financial statement and 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.

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IRC § 6652(c)(1) of the Code provides that in the case of a failure to file a return required under section 6033 on the date and in the manner prescribed therefore (determined with regard to any extension of time for filing), unless it is shown that such failure is due to reasonable cause there shall be paid (on notice and demand by the Secretary and in the same manner as tax) by the exempt organization or trust failure to file, \$20 for each day during which such failure continues, but the maximum amount imposed hereunder on any organization for failure to file any one return shall not exceed the lesser of \$10,000 or five (5) percent of the gross receipts of the organization for the year. In the case of an organization having gross receipts exceeding \$1,000,000 for any year, there is a \$1,000 per day penalty for failure to file with a maximum penalty of \$50,000.

Taxpayer's Position

position is not known.

Government's Position

failed to respond to all attempts to contact them.
 is requested to provide comments and records to verify they comply with 501(c)(4) of the Code.
 is requested to file all required forms and quarterly forms

Under Section 1.6033-2(i)(2) of the Regulations, every organization exempt from tax, whether or not it is required to file an annual information return, shall submit additional information as may be required by the Internal Revenue Service for the purpose of inquiring into its exempt status. During the examination, several requests for information were made, but you failed to supply the requested information. The organization has clearly failed to provide the requested information despite adequate notice as required by Section 1.6033-2(i)(2) of the Regulations.

Revenue Ruling 59-95 states if an exempt organization fails to comply with the requirements of Section 6033 of the Code and its corresponding Regulations, the organization will no longer qualify for exempt status. As described in the previous paragraph, your organization has not complied with Section 1.6033-2(i)(2) of the Regulations since no reply to information document requests have been received. Per Revenue Ruling 59-95, you do not qualify for exempt status under Section 501(c)(3) of the Code since your organization has failed to provide the required information as prescribed by Regulations of Section 6033 of the Code.

Conclusion:

Based on the preceding reasons, you do not qualify for exemption under section 501(c)(4) and your tax-exempt status should be revoked.

You failed to provide required information to our requests concerning your organizations' exempt status per Section 6033 of the Code; and our requests to file required returns. You failed to meet reporting requirements under sections 6001 and 6033 to be recognized as exempt from federal income tax under 501(c)(4) of the Internal Revenue Code. As described in Revenue Ruling 59-95, you do not qualify for exempt status under Section 501(c)(4) of the Code because you failed to comply with Regulations under

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Section 6033 of the Code. Accordingly, your exempt status is revoked effective . Form
returns should be filed for tax periods ending after