



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

Date: July 26, 2022

Taxpayer ID number:

Form:

Tax periods ended:

Number: **202304016**
Release Date: 1/27/2023

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 did not respond to our requests for information regarding your finances and activities. You have not demonstrated that you are operated exclusively for exempt purposes within the meaning of IRC Section 501(c)(3).

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

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.

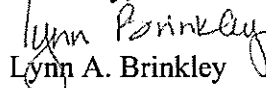
Find tax forms or publications by visiting www.irs.gov/forms or calling 800-TAX-FORM (800-829-3676).

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,



Lynn A. Brinkley

Acting Director, Exempt Organizations Examinations

Enclosures:

Publication 1

Publication 594

Publication 892



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

Date:
01/10/2022
Taxpayer ID number:

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Person to contact:

Name:
ID number:
Telephone:
Fax:
Address:

CERTIFIED MAIL – Return Receipt Requested

Manager's contact information:

Name:
ID number:
Telephone:
Response due date:

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.

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,

For Sean E. O'reilly
Director, Exempt Organizations Examinations

Enclosures:
Form 886-A
Form 6018

Form 886A	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule No. or Exhibit
Name of Taxpayer:		Year/Period Ended:
		, &

Issues:

Does _____ continue to qualify for exemption under Internal Revenue Code section 501(c)(3)?

Facts:

_____ (_____) was incorporated as a domestic nonprofit corporation in the state of _____. The Articles of Incorporation show an _____ date and show _____ as one of the incorporators and as the President.

The Articles of Incorporation state _____ is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code but do not provide a specific purpose.

The Bylaws state _____ shall be operated exclusively for educational and charitable purposes within the meaning of Section 501 (c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future Federal tax code.

The Bylaws state _____ purpose is to conduct any and all lawful business for which Limited Liability Companies can be organized pursuant to _____ statutes and within the meaning of Section 501 (c)(3) of the Internal Revenue Code, or the corresponding section of any future Federal tax code. _____ purpose includes but is not limited to:

_____ is committed to the following strategic priorities as part of their Business Plan and management is proposing to continue these strategic priorities in perpetuity.

- _____ ;
- _____ ;
- _____ ;
- _____ ; and
- _____ and

As _____, _____, and _____ to advance the strategic priorities, we are guided by these principles:

- A commitment to initiatives that strengthen our civil society locally, nationally, and Globally through high-quality content that _____, _____, and _____ and _____. The

Form 886A	Department of the Treasury - Internal Revenue Service	Schedule No. or Exhibit
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		, &

impact of this powerful combination is the core of the case for private, grant, and local, state, and federal funding.

- *A commitment to strengthening and advancing through increased efficiencies and engagement on a global scale.*
- *A commitment to , , and — which are essential components of all , .*
- *- A commitment to using our state-of-the-art patented innovation (traditional with) and utilizing this to continually improve our service to consumers of .*
- *Diversity - A commitment to content that is relevant in the lives of all human beings who are diverse in terms of race, heritage, geography, economic levels, thought, and opinion.*

To maximize our impact of our current and future efforts, . may seek to collaborate with other non-profit organizations which fall under the 501(c) (3) section of the internal revenue code.

At times, per the discretion of the members, will provide or volunteer opportunities which will provide opportunities for community and in said activities and programs in order to have a greater impact for change.

submitted Form , Streamlined Application for Recognition of Exemption Under Section 501(c)(3) or the Internal Revenue Code, to the Internal Revenue Service (Service) in , Form was signed by as President and dated

Form , Part , line shows the National Taxonomy of Exempt Entities (NTEE) code A30, NTEE code A30 refers to and or . Line indicates is organized and operated exclusively for educational purposes.

The Service issued Letter to on recognizing as an organization exempt from Federal income tax under Internal Revenue Code (Code) section 501(c)(3) and as a public charity under Code section 509(a)(2).

The Service initiated an exam of operations for the period ending on by mailing Letter 6031 and Form 4564, Information Document Request (IDR1), , the EO's President, responded on with a phone

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call, confirmed received Letter 6031 and IDR1. responded to IDR1 by providing a flash drive, the flash drive was received on

, was reviewed and some of the pages were printed, see Attachment The provides services to any individual or organization that meets our partnership guidelines. Our services are offered free of charge with a suggested donation to help keep the lights on. Professional services beyond the scope of what we do at are offered through (Page)

The also mentions original series: and . Our program, is a series designed to help new feel comfortable being ' and have the they need to go for an interview no matter who it is and with is a series that seeks to educate citizens about . This series is a partnership effort between and (page).

The About tab provides the following: We work with individuals and organizations that are about the issues we face as human beings and meet our partnership guidelines. We offer our platform to scientists, environmentalists, activists, and any individual, group or organization including political candidates that meet these guidelines.

Established in , is the continuation of and . We are 501c3 non profit independent focused on informing the through engagement on the . Our proprietary Engagement Broadcast (EB) system creates a distributed production environment allowing anyone with an internet connection to participate at any level. The process creates a bridge between ' " style and conversation on is designed for conversation, not a one way message. It is valuable both as an educational tool and (page).

Partnership Guidelines

We...

-
-
-

Form 886A	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule No. or Exhibit
Name of Taxpayer:	Year/Period Ended:	
	, &	

Any individual or organization that does not agree to these () statements is ineligible for partnership. We reserve the right to determine a potential partners eligibility based on available about the potential partner (page).

is an all volunteer independent focused on informing the through engagement on the . We are a registered 501c3 non profit organization. We work with individuals and organizations that meet our partnership guidelines to inform humanity. We offer our platform to scientists, environmentalists, activists, and any individual, group or organization, including political candidates that meet these guidelines (page).

The contains information supporting the (page). The site also allows for the purchase and with and (pages).

The mentions a press release dated endorsing for (pages -).

The mentions an opportunity to own , a licensed in , and that will set up a account (pages -).

The mentions that and support of such as and . The contains a transcript of conversations related to , but the document is cut off and it is impossible to draw a conclusion of the meaning of the content. Some of the other content mentions , , and (presumably) and again the document is cut off and impossible to draw a conclusion of the meaning.

In response to IDR1, provided copies o of dated , and , Attachment . The Minutes contain brief notes and do not contain sufficient details to provide any light of .

provided copies of by and it shows line items; , and , was paid a total of \$; was paid a total of \$, and was paid \$. provided invoices billing project. The invoices vary in amount from \$ to and are dated from to , Attachment .

Form 886A	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule No. or Exhibit
Name of Taxpayer:	Year/Period Ended: , &	

Attachment provided electronic copies of ; discussion topic of the are in the with and (page) and the other is (page). The other pamphlets are titled , have an , and show for public office for the

Revenue Agent(RA) called on to discuss the exam, but did not answer, and left a voice message. called again on , but did not answer, an automated message said the mailbox was full, and could not leave a message.

The examination was expanded to include the periods ending and . Letter 5968 and IDR 2 were mailed to to the same address as Letter 6031; one copy via regular and one copy called on , but there was no answer, and the mailbox was full.

On the certified envelope containing Letter 5968 was returned to

Law:

Code section 501(c)(3) exempts from federal income tax organizations organized and operated exclusively for charitable, educational, and other exempt purposes, provided that no part of the organization's net earnings inures to the benefit of any private shareholder or individual.

Federal Tax Regulations (Regulations) section 1.501(c)(3) 1(a) states in part that in order to be exempt as an organization described in Code section 501(c)(3), the organization must be both organized and operated exclusively for one or more of the purposes specified in such section. If an organization fails to meet either the organizational test or the operational test, it is not exempt. The term "exempt purpose or purposes", as used in this section, means any purpose or purposes specified in section 501(c)(3).

Regulations section 1.501(c)(3)-1(b)(4) states in part that an organization is not organized exclusively for one or more exempt purposes unless its assets are dedicated to an exempt purpose. An organization's assets will be considered dedicated to an exempt purpose, for example, if, upon dissolution, such assets would, by reason of a provision in the organization's articles or by operation of law, be distributed for one or more exempt purposes, or to the Federal government, or to a State or local government, for a public purpose, or would be distributed by a court to another organization to be used

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in such manner as in the judgment of the court will best accomplish the general purposes for which the dissolved organization was organized. However, an organization does not meet the organizational test if its articles or the law of the State in which it was created provide that its assets would, upon dissolution, be distributed to its members or shareholders.

Regulations section 1.501(c)(3)-1(c)(1) provides that an organization will not be regarded as operated exclusively for exempt purposes if more than an insubstantial part of its activities is not in furtherance of exempt purposes.

Regulations section 1.501(c)(3)-1(d)(3) defines the term *educational* as the instruction or training of the individual for the purpose of improving or developing his capabilities; or the instruction of the public on subjects useful to the individual and beneficial to the community. Examples of educational organizations are primary or secondary school, a college, or a professional or trade school, which has a regularly scheduled curriculum, a regular faculty, and a regularly enrolled body of students in attendance at a place where the educational activities are regularly carried on.

Taxpayer's Position:

exact position is unknown as of the date this report was issued because stopped responding and cooperating with the examination.

Government's Position:

failed to demonstrate that it is operating for an educational or other charitable purpose. The facts show intervenes in and creates private benefit. stopped cooperating with the examination, did not respond to voice messages or correspondence. did not provide any books or records for the periods ending or .

did not provide any support to demonstrate that it carries on charitable or educational activities of any kind. expenditures don't provide any indication that it is operated for any charitable or educational purpose.

clearly shows in in favor of . The also shows and sells merchandise supporting a

Expenses by Vendor Detail, Attachment , shows % of expenditures were paid to to , which is hosted by and thus

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gives rise to private benefit. is owned by and is operated from the same address as , which is , Attachment . did not provide any information regarding , other than it is hosted by in connection with (presumably) and is a intended to educate citizens about , but did not provide any information of what it deems educational. Based on the , it is very possible contains similar sentiment.

Conclusion:

tax exempt recognition should be revoked effective .