



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

Date:  
April 13, 2023  
Taxpayer ID number (last 4 digits):

Form:

Tax periods ended:

Person to contact:

Release Number: 202327020  
Release Date: 7/7/2023  
UIL Code: 501.03-00

Last day to file petition with United States  
Tax Court:

**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 produce documents to establish that you are organized and operated exclusively for exempt purposes within the meaning of IRC Section 501(c)(3), 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 and 6033(a)(1) and Revenue Ruling 59-95, 1959-1 C.B. 627. As such, you failed to meet the requirements of IRC Section 501(c)(3) and Treasury Regulations Section 1.501(c)(3)-1(a), in that you have not established that you were organized and operated exclusively for exempt purposes and that no part of your earnings inured to the benefit of private shareholders or individuals.

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 [IRS.gov](https://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 can file an action for declaratory judgment under the provisions of Section 7428 of the Code in either:

- The United States Tax Court,
- The United States Court of Federal Claims, or
- The United States District Court for the District of Columbia

You must file a petition or complaint in one of these three courts within 90 days from the date we mailed this determination letter to you. You can download a fillable petition or complaint form and get information about filing at each respective court's website listed below or by contacting the Office of the Clerk of the Court at one of the addresses below. Be sure to include a copy of this letter and any attachments and the applicable filing fee with the petition or complaint.

You can eFile your completed U.S. Tax Court petition by following the instructions and user guides available on the Tax Court website at [ustaxcourt.gov/dawson.html](http://ustaxcourt.gov/dawson.html). You will need to register for a DAWSON account to do so. You may also file your petition at the address below:

**United States Tax Court**  
400 Second Street, NW  
Washington, DC 20217  
[ustaxcourt.gov](http://ustaxcourt.gov)

The websites of the U.S. Court of Federal Claims and the U.S. District Court for the District of Columbia contain instructions about how to file your completed complaint electronically. You may also file your complaint at one of the addresses below:

**US Court of Federal Claims**  
717 Madison Place, NW  
Washington, DC 20439  
[uscfc.uscourts.gov](http://uscfc.uscourts.gov)

**US District Court for the District of Columbia**  
333 Constitution Avenue, NW  
Washington, DC 20001  
[dcd.uscourts.gov](http://dcd.uscourts.gov)

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.

**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.

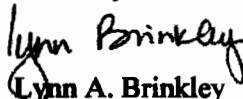
Find tax forms or publications by visiting IRS.gov/forms or calling 800-TAX-FORM (800-829-3676). If you have questions, you can call the person shown at the top of this letter.

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.

You may fax your documents to the fax number shown above, using either a fax machine or online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security policies.

Keep the original letter for your records.

Sincerely,



Lynn A. Brinkley

Director, Exempt Organizations Examinations

Enclosures:

Publication 1

Publication 594

Publication 892



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

**Date:**  
September 26, 2022  
**Taxpayer ID number:**

**Form:**

**Tax periods ended:**

**Person to contact:**

**Name:**  
**ID number:**  
**Telephone:**  
**Efax:**  
**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**

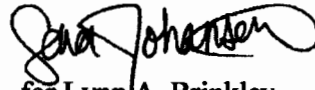
The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, 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,

A handwritten signature in black ink, appearing to read "Lynn A. Brinkley". The signature is fluid and cursive, with a large initial "L" and "A".

for Lynn A. Brinkley  
Director, Exempt Organizations  
Examinations

Enclosures:  
Form 886-A  
Form 6018  
Form 4621-A  
Publications 892 & 3498-A

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

**Date of Notice:**

**Issues**

Whether the organization \_\_\_\_\_, which qualified for exemption from Federal income tax under Section 501(c)(3) of the Internal Revenue Code, should be revoked due to failing to fully respond and produce records to substantiate that the organization is meeting the organizational and operational tests?

**Facts**

\_\_\_\_\_ applied for tax-exempt status by filing the Form 1023-EZ, *Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, on \_\_\_\_\_, and was granted tax-exempt status as a 501(c)(3) on \_\_\_\_\_, with an effective date of \_\_\_\_\_.

An organization exempt under 501(c)(3) needs to be organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary or educational purposes and to foster national and amateur sports competition.

Form 1023-EZ shows the organization is a corporation incorporated in the \_\_\_\_\_ on \_\_\_\_\_. The organization attested on Form 1023-EZ, Part II, box 2 that they have the organizing document necessary for their organizational structure.

Section 501(c)(3) requires that an organizing document must limit your purposes to one or more exempt purposes within section 501(c)(3). The organization attested that their organizing document contains this limitation.

The organization attested that their organizing document contains the dissolution provision required under section 501(c)(3) or that they did not need an express dissolution provision in your organizing document because they rely on the operation of state law in the state in which you are formed for your dissolution provision.

The \_\_\_\_\_ does require a dissolution provision.

The \_\_\_\_\_ Secretary of State shows that \_\_\_\_\_ entered DISSOLVED status, by way of Involuntary Dissolution on \_\_\_\_\_.

The organization was selected for audit to ensure that the activities and operations align with their approved exempt status.

During the initial interview \_\_\_\_\_ activity identified was \_\_\_\_\_. The organization responded to the \_\_\_\_\_ Information Document Request (IDR) issued on \_\_\_\_\_.

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The response was received via email on \_\_\_\_\_, and included the following documents:

- Articles of Incorporation for \_\_\_\_\_
- Letter from \_\_\_\_\_ stating \_\_\_\_\_ Form 990-EZ has been e-filed
- Copy of \_\_\_\_\_ Form 990-EZ
- Meeting Minutes for \_\_\_\_\_, and \_\_\_\_\_
- Bank Statements for the following months in \_\_\_\_\_, and \_\_\_\_\_

The organization did provide a copy of the Articles of Incorporation for \_\_\_\_\_. The Articles did not include an appropriate dissolution clause for a Section 501(c)(3) organization.

The meeting minutes were reviewed, but no activities were identified. The meeting minutes confirmed that \_\_\_\_\_ Officers receive compensation.

The meeting minutes did not satisfy the operational test. There was not enough information or details provided about the activities to determine if the activities support the exempt purpose of the organization.

Credits, debits, and assets from the bank statements did not reconcile with the \_\_\_\_\_ Form 990-EZ. Discrepancies could not be identified. Compensation amounts reported on \_\_\_\_\_ Form 990-EZ do not reconcile to Bank Statements or \_\_\_\_\_ and \_\_\_\_\_ Form 941.

The organization received a PPP Loan on \_\_\_\_\_, for \$ \_\_\_\_\_. The PPP loan was the only income reported on the \_\_\_\_\_ Form 990-EZ. It could not be determined from the bank statements that the funds were used to expense payroll costs. Other deposits were made on the bank statements and not reported as income.

Based on the information provided in the bank statements, it could not be determined the sources of income and expenses were related to the exempt purpose of the organization and could not rule out private benefit, therefore they did not pass the operational test.

A IDR was issued on \_\_\_\_\_, with a response due date of \_\_\_\_\_. The \_\_\_\_\_ IDR requested information to ensure the organization passes the Organizational Test and Operational Test as required for a 501(c)(3) organization. Items requested in the \_\_\_\_\_ IDR include:

- Purposes for which the organization was formed.
- Detailed description of the activities conducted during the year under examination.
- Additional information was requested to verify and review income, expenses, and assets, and liabilities.
- Additional information about officer compensation.



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- Information regarding donated funds or paid expenses for
- Copies of

A IDR was issued on \_\_\_\_\_, with a response due date of \_\_\_\_\_. The IDR reiterated documents/information requested on the \_\_\_\_\_ IDR that still were needed and requested the organization correct their DISSOLVED status with the \_\_\_\_\_ Secretary of State.

The organization failed to fully respond to the Internal Revenue Service attempts to obtain information to perform an audit of Form 990-EZ for the tax year ending \_\_\_\_\_.

The organization has filed a Form 990-EZ return for the tax year ending \_\_\_\_\_.

The Form 1023-EZ application lists the phone number of \_\_\_\_\_ for the treasurer of \_\_\_\_\_.

**Correspondence for the audit was as follows:**

- Letter 6031 ( \_\_\_\_\_ ) with attachments, was mailed to the organization on \_\_\_\_\_, with a response date of \_\_\_\_\_. This letter was not returned by the post office as being undeliverable.
- The Organization sent a response via email on \_\_\_\_\_.
- Email correspondence was sent to the organization on \_\_\_\_\_ . The email listed items not included with response that were still required.
- Email correspondence was sent to the organization on \_\_\_\_\_ . The email included information about the Articles of Incorporation the required amendment.
- Email correspondence from the organization received on \_\_\_\_\_.
- Letter 3844-A ( \_\_\_\_\_ ) with \_\_\_\_\_ IDR, was mailed to the organization on \_\_\_\_\_ with a response due date of \_\_\_\_\_. This letter was not returned by the post office as being undeliverable.
- Letter 3844-A ( \_\_\_\_\_ ) with \_\_\_\_\_ IDR, was mailed to the organization on \_\_\_\_\_ with a response due date of \_\_\_\_\_. This letter was not returned by the post office as being undeliverable.
- Email correspondence was sent to the organization on \_\_\_\_\_.
- Email correspondence from the organization received on \_\_\_\_\_.

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- Letter 5077-B ( ), *TE/GE IDR Delinquency Notice*, with IDR was mailed to the President, on , with a response date of . This letter was not returned by the post office as being undeliverable.
- Letter 5077-B ( ), *TE/GE IDR Delinquency Notice*, IDR, and Administrative File was mailed certified to the President, on , with a response date of . Letter was left with individual on . Receipt was received back at the Internal Revenue Service on .

The Administrative File included:

- Form 1023EZ, *Streamlined Application of Recognition of Exemption Under Section IRC 501(c)(3) of the Internal Revenue Code*
- Letter 947, *501(c)(3) Exemption with Definitive Ruling of Public Charity Status*
- Form 990-EZ, *Short Form, Return of Organization Exempt From Income Tax*
- Letter 5077-B ( ), *TE/GE IDR Delinquency Notice* and IDR, was mailed certified to the President, on , with a response date of .
- Letter 3618 ( ), *Proposed Revocation 30-Day Letter*, Form 6018, Form 4621-A, 886-A, Publication 892, and Publication 3498-A, is being mailed certified to the President, on .
- Email copy of Letter 3618 ( ), *Proposed Revocation 30-Day Letter*, Form 6018, Form 4621-A, 886-A, Publication 892, Publication 3498-A, and IDR, via secure zip to the president on , with a due date of .
- Email correspondence from the President requesting extension.
- Email correspondence to the President, agreeing to a response due date of .

**Telephone contact for the audit was as follows:**

- , Tax Compliance Officer (TCO) called the phone number listed on Form 1023-EZ application and Form 990-EZ ( ) for the President of and received voicemail recording for . Mailbox is full and TCO was not able to leave a voice message.
- , TCO called phone number was listed on website ( ).

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TCO left voicemail for an officer to return the call.

- , TCO called the president at and spoke to . TCO verified current officer of the organization. President will be picking up mail this week.
- , TCO called the president at and left a voicemail message.
- , TCO called the president at and verified Letter 6031, IDR and attachments were received.
- , TCO called the president at and left a voicemail message.
- , TCO called the president at . Mailbox is full and TCO was not able to leave a voice message.
- , TCO called the president at . Mailbox is full and TCO was not able to leave a voice message.
- , TCO called the president at . President had not received Letter 3844-A and IDR. TCO agreed to email the letter via secure zip file to
- , TCO called the president at . Mailbox is full and TCO was not able to leave a voice message.
- , TCO called the president at . Mailbox is full and TCO was not able to leave a voice message.
- , TCO called the president at . Mailbox is full and TCO was not able to leave a voice message.
- , TCO call the president at . President has not received 30-day letter. President is going to send in response to IDR.

### Law

**Internal Revenue Code (IRC) §501(c)(3)** of the Code provides that an organization organized and operated exclusively for charitable or educational purposes is exempt from Federal income tax, provided no part of its net earnings inures to the benefit of any private shareholder or individual.

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**IRC §511** of the Internal Revenue Code imposes a tax at corporate rates under section 11 on the unrelated business taxable income of certain tax-exempt organizations.

**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 §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.

**Treasury Regulations (Regulation) 1.501(c)(3)-1** In order to be exempt under §501(c)(3) the organization must be both organized and operated exclusively for one or more of the purposes specified in the section. (religious, charitable, scientific, testing for public safety, literary or educational).

**Regulation §1.501(c)(3)-1(a)(1)** of the regulations states that in order to be exempt as an organization described in section 501(c)(3), an 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.

**Regulation §1.501(c)(3)-1(c)(1)** of the regulations provides that an organization will not be regarded as "operated exclusively" for one or more exempt purposes described in section 501(c)(3) of the Code if more than an insubstantial part of its activities is not in furtherance of a 501(c)(3) purpose. Accordingly, the organization does not qualify for exemption under section 501(c)(3) of the Code.

**Regulation §1.6001-1(c)** of the Code provides that such permanent books and records as are required by paragraph (a) of this section with respect to the tax imposed by section 511 on unrelated business income of certain exempt organizations, every organization exempt from tax under section 501(a) shall keep such permanent books of account or records, including inventories, as are sufficient to show specifically the items of gross income, receipts and disbursements. Such organizations shall also keep such books and records as are required to substantiate the information required by section 6033. See section 6033 and §§ 1.6033-1 through 1.6033-3.

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**Regulation §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.

**Regulation §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.

**Regulation §1.6033-2(a)(1)** of the Regulations provides, in part, that, except for certain exceptions not here applicable, every organization exempt from taxation under section 501(a) shall file an annual information return specifically setting forth its items of gross income, gross receipts and disbursements, and such other information as may be prescribed in the instructions issued with respect to the return.

**Regulation §1.6033-2(i)(2)** of the Regulations provides, in part, that every organization which is exempt from tax, whether or not it is required to file an annual information return, shall submit such additional information as may be required by the Internal Revenue Service for the purpose of inquiring into its exempt status and administering the provisions of subchapter F, chapter 1 of subtitle A of the Code, section 6033, and chapter 42 of subtitle D of the Code.

**Regulation §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.

**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.

#### Organization's Position

Taxpayer's position is unknown at this time.

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Name of taxpayer	Tax Identification Number <i>(last 4 digits)</i>	Year/Period ended

**Government's Position**

Based on the above facts, the organization did not fully respond to substantiate that they are organized and operated exclusively for one or more of the purposes specified in IRC Section 501(c)(3). If an organization fails to meet either the organizational test or the operational test, it is not exempt.

According to the Secretary of State Website, entered Involuntary Dissolution on

Articles of Incorporation that were submitted did not include an appropriate dissolution clause for a 501(c)(3) organization. Therefore, the Articles of Incorporation do not satisfy the organizational test.

During review of the meeting minutes, it was found that officers receive compensation which additional information was requested.

In reviewing the bank statements additional information and clarification was requested to identify revenues, expenses, assets, and liabilities.

No information was provided regarding the organization's activities, and additional information was requested.

No additional responses were received, and we were unable to contact someone through phone contacts to gain a better understanding of their activities and financial transactions. Therefore, we were unable to determine that their activities were primarily for one or more exempt purposes as specified in IRC Section 501(c)(3) and we unable to rule out any private benefit. Currently, we are unable to determine if they meet the operational test.

In accordance with the above-cited provisions of the Code and regulations under sections 6001 and 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 (and other required federal tax forms) and the retention of records sufficient to determine whether such entity is operated for the purposes for which it was granted tax-exempt status and to determine its liability for any unrelated business income tax.

Section 1.6033-1(h)(2) of the regulations specifically state that exempt organizations shall submit additional information for the purpose on enabling the Internal Revenue Service to inquire further into its exempt status.

Using the rationale that was developed in Revenue Ruling 59-95, the Organization's failure to provide requested information should result in the termination of exempt status.

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**Conclusion**

Based on the foregoing reasons, the organization does not qualify for exemption under section 501(c)(3) and its tax-exempt status should be revoked.

It is the IRS's position that the organization failed to establish that it meets the reporting requirements under IRC §§ 6001 and 6033 to be recognized as exempt from federal income tax under IRC § 501(c)(3). Furthermore, the organization has not established that it is observing the conditions required for the continuation of its exempt status or that it is organized and operated exclusively for an exempt purpose. Accordingly, the organization's exempt status is revoked effective