



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

Date: May 30, 2023

Taxpayer ID number (last 4 digits):

Form:

Tax periods ended:

Person to contact:

Name:

ID number:

Telephone:

Fax:

Last day to file petition with United States  
Tax Court:

Number: **202334018**  
Release Date: 8/25/2023

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: Organizations described in IRC Section 501(c)(3) and exempt under IRC Section 501(a) must be both organized and operated exclusively for exempt purposes. The majority of your organization's activities in the years under examination were to raise funds and to conduct gaming activities such as hunting and shooting which are not considered exempt activities. Therefore, you have not operated exclusively for charitable, educational, or other 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 [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.

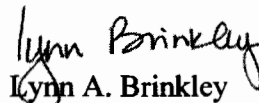
Find tax forms or publications by visiting [IRS.gov/forms](http://IRS.gov/forms) or calling 800-TAX-FORM (800-829-3676). If you have questions, you can call the person shown at the top of this letter.

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

cc:



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

**Date:**  
December 20, 2022  
**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.

**Letter 3618 (Rev. 8-2019)  
Catalog Number 34809F**

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,

*Ursula Ebert, AGM for*

Lynn Brinkley  
Director, Exempt Organizations  
Examinations

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

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

**ISSUE:**

Whether \_\_\_\_\_ continues to qualify for exemption as an organization described in the Internal Revenue Code (IRC) Section 501(c)(3) because of no operation or activity during the years of examination, tax year ending \_\_\_\_\_, and \_\_\_\_\_.

**FACTS:**

\_\_\_\_\_ was incorporated under the laws of the State of \_\_\_\_\_ as a non-profit corporation on \_\_\_\_\_ for the purpose of the following:

- The Corporation is organized for charitable and scientific purpose within the meaning purposes within the meaning of Code Section 501(c)(3).
- The Corporation general purpose is to \_\_\_\_\_ United States.
- The Corporation will work to educate youth and the general public on the \_\_\_\_\_ within the United States.

On \_\_\_\_\_, with an effective date of \_\_\_\_\_, exemption was retroactively reinstated and recognized to be exempt from federal income tax as an organization described in IRC Section 501(c)(3).

During the initial telephone interview on \_\_\_\_\_, the organization's Secretary stated that the organization started in the State of \_\_\_\_\_ before moving the \_\_\_\_\_ to its present location \_\_\_\_\_. The organization was established to raise money for \_\_\_\_\_, raise money for the \_\_\_\_\_, affiliate with \_\_\_\_\_ organizations, youth education. The organization's \_\_\_\_\_ office works with \_\_\_\_\_ to educate people about \_\_\_\_\_. Per the Secretary, the economy has not been good to the organization since \_\_\_\_\_ because of the COVID-19 pandemic.

Per the Exempt Organization's Secretary during the initial interview, the purpose of the organization is to \_\_\_\_\_ and \_\_\_\_\_. The organization raises funds through grants, dinners, auctions, and other activities, to assist \_\_\_\_\_, \_\_\_\_\_, and to \_\_\_\_\_ conduct and promote \_\_\_\_\_. The organization is involved in other meaningful programs for the \_\_\_\_\_ and use funds for locally \_\_\_\_\_. The organization contributes to the \_\_\_\_\_.

Form <b>886A</b>	Department of the Treasury - Internal Revenue Service <b>Explanation of Items</b>	Schedule No. or Exhibit
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and . The organization and

Based on the organization's minutes of Board of Director's meetings on , and , the organization was planning to dissolve the exempt organization. A follow-up call made to the organization's Secretary on confirmed the dissolution discussion stated on the Board of Director's minutes of meetings.

The following are reasons why the organization has not been dissolved:

- before the Exempt Organization can start the dissolution process.
- The of the Exempt Organization to start the process
- The , the
- The
- The process will start

The organization disagreed with proposed revocation for the fiscal year ending , stating that they conducted some exempt activities in that , and provided list of activities that were conducted. The review of the activities revealed that the organization's major activity was to raise funds to carry out their exempt activities. For example, the organization

- The
- The provided paper receipts and material to support . It also allowed the to , etc.

In the fiscal year ending , these are responses provided for the organization's detailed activities requested on Form 4564-Information Document Request (IDR):

- a. What specific activities you conducted.



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

**Response:** Board of Directors meeting was held on \_\_\_\_\_ along with \_\_\_\_\_ hosted the fundraiser. \$ \_\_\_\_\_ to \_\_\_\_\_ was received from the fundraiser.

b. Who participated in the activities.

**Response:** \_\_\_\_\_ board members

c. Where you conducted the activities.

**Response:**

d. When or how often the activities occurred.

**Response:** \_\_\_\_\_ board meetings a year. Board members participate in the

e. What fees, if any, were charged and how you determined them.

**Response:** No Fees

f. What percentage of your time and resources you spent on the activities.

**Response:** \_\_\_\_\_ event plus planning

g. How the activities contributed to the furtherance of your 501(c)(3) exempt purpose.

**Response:** Promote \_\_\_\_\_ events and \_\_\_\_\_

Due to the responses stated above, the Secretary of the organization was called on \_\_\_\_\_, to let him know that the responses provided pertaining to the organization's detailed activities for the fiscal year ending \_\_\_\_\_, will not change the earlier proposed revocation of the organization's exemption, the date of the revocation might change to \_\_\_\_\_, instead of \_\_\_\_\_ on the earlier reports due to document emailed stating some activities conducted in the year \_\_\_\_\_.

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

**LAW:**

Internal Revenue Code (IRC) 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.

Treasury Regulation 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)

Revenue Ruling 58-617, 1958-2 CB 260, (Jan. 01, 1958) Rulings and determinations letters granting exemption from federal income tax to an organization described in section 501(a) of the Internal Revenue Code of 1954, to which contributions are deductible by donors in computing their taxable income in the manner and to the extent provided by section 170 of the Code, are effective only so long as there are no material changes in the character of the organization, the purposes for which it was organized, or its methods of operation. Failure to comply with this requirement may result in serious consequences to the organization for the reason that the ruling or determination letter holding the organization exempt may be revoked retroactively to the date of the changes affecting its exempt status, depending upon the circumstances involved, and subject to the limitations on retroactivity of revocation found in section 503 of the Code.

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<b>Name of Taxpayer</b>		<b>Year/Period Ended</b>

**TAXPAYER'S POSITION:**

The organization's secretary declared that the organization has no operational or financial activities. Agent discussed revocation with the organization's secretary on \_\_\_\_\_, and \_\_\_\_\_. Per the discussion with the organization's Secretary on \_\_\_\_\_, the organization has \_\_\_\_\_, but the \_\_\_\_\_.

**GOVERNMENT'S POSITION AND CONCLUSION:**

As demonstrated in Rev. Rul. 58-617, an organization's exempt status will remain in effect only so long as there are no material changes in the character of the organization, the purposes for which it was organized, or its methods of operation. In the case of \_\_\_\_\_, the organization has been inactive since the year \_\_\_\_\_ and there have been no exempt activities conducted. The majority of the organization's activities in the years under examination was to \_\_\_\_\_ for the \_\_\_\_\_ and to conduct \_\_\_\_\_ such as \_\_\_\_\_ and \_\_\_\_\_ which are not considered exempt activities. Per the minutes of the Board of Director's, the organization is just waiting for \_\_\_\_\_ and \_\_\_\_\_ before dissolving the organization. The organization has not provided adequate records or substantiation to support that the organization was conducting any activities related to an exempt purpose during the tax year ending \_\_\_\_\_, and \_\_\_\_\_. As such, \_\_\_\_\_ fails to meet the operational requirements to continue its exemption status under IRC 501(c)(3). Therefore, the effective revocation date will be \_\_\_\_\_.

**If you agree to this conclusion, please sign the attached Form 6018.**

**If you disagree, please submit a statement of your position.**