



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

Date:
04/18/2023
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:

07/17/2023

Release Number: 202339025

Release Date: 9/29/2023

UIL Code: 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 charitable, educational, or other exempt purposes within the meaning of IRC Section 501(c)(3). You have not demonstrated that you are operated exclusively for charitable, educational, or other 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, 6033(a)(1) and Rev. Rul. 59-95, 1959-1 C.B. 627. Further, you were involuntarily dissolved by the State of for violations of the , by procuring the organization through fraud; repeatedly, willfully, and materially exceeding the authority conferred on it by law; and repeatedly, willfully, and materially conducting its affairs in an unlawful manner, demonstrating that you are not operated exclusively for exempt purposes.

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**.

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. 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

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

US District Court for the District of Columbia
333 Constitution Avenue, NW
Washington, DC 20001
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.

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 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,

Peter Luzzetti, EOYAM NEARA MGR
for 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
Exempt Organizations Examinations**

Date:
December 15, 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:
January 17, 2023

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

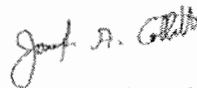
The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance,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



for

Lynn A. Brinkley
Acting Director
Exempt Organizations Examinations

Enclosures:
Form 886-A and Attachments
Form 6018

Form 886-A (May 2017)	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 (Taxpayer) continues to qualify for exemption from Federal income tax under section 501(a) of the Internal Revenue Code (Code) as a charitable organization described in Code section 501(c)(3).

Facts:

Taxpayer was incorporated in the State of on under the Taxpayer's organizing document, the Articles of Incorporation, was filed electronically with the state and provides for the following corporate purpose in Article

"

Article of Taxpayer's Articles of Incorporation provides that the organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Code, or corresponding section of any future federal tax code. Article also provides for a dissolution clause intended to allow Taxpayer to satisfy the organizational requirements for Federal exemption.

Taxpayer's Articles of Incorporation identifies the incorporator as with a residential or business address of is also appointed as the resident agent of the corporation. According to Article the street address of the registered office of the corporation (P.O. Boxes are not acceptable by the state) is

The directors listed in Article of Taxpayer's organizing document are The mailing address for is has a mailing address in

A copy of Taxpayer's organizing document, which was secured from public records maintained by the is appended as Exhibit A.

The street address in furnished by as his residential or business address corresponds to a retail store called Mailbox Forwarding which offers mailbox services. See Exhibit B. The website for Mailbox Forwarding contains the following description of mailbox services offered to its customers:

Form 886-A (May 2017)	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
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In _____ Taxpayer filed Form 1023-EZ, *Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, with the Internal Revenue Service (IRS). Part I of the Form 1023-EZ requires applicant organizations to list the names, titles and mailing addresses of all officers, directors, and trustees. _____ is listed as the Executive Director. _____ are also listed in Part I – _____ and _____ is identified as a director of the organization with a mailing address in _____ has the _____. His mailing address is the same address in _____ referenced in Taxpayer's organizing document as noted above. The Form 1023-EZ application is signed by _____ as the _____ according to the declaration on page 3.

Taxpayer furnished the following mailing address on Form 1023-EZ for _____ the organization and its _____,

Taxpayer's address in _____ corresponds to a _____ (_____ retail store which offers mailbox services. According to information posted by _____ on the Internet, the retail store located at _____ offers the following mailbox services:

- A _____.
- Package and mail receipt notifications
- Mail holding and forwarding
- Call-in mail check

A copy of the pertinent website content posted by or on behalf of the _____ store located in _____ in _____ is appended as Exhibit C.

In its Form 1023-EZ application, Taxpayer attested that it is _____ organized and operated exclusively for charitable purposes. Taxpayer did not furnish a copy of its Articles of Incorporation since the organizing document is not required to be filed with the streamlined Form 1023-EZ application. Based on representations and attestations made by Taxpayer in its Form 1023-EZ, the IRS issued a favorable determination letter dated _____ granting Taxpayer recognition of exemption under section 501(c)(3) of the Code effective _____. Taxpayer was _____

Form 886-A (May 2017)	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

classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code based on its attestation regarding public support in Part IV of the Form 1023-EZ.

IRS records show that Taxpayer filed Form 990-N, *Electronic Notice (e-Postcard)*, for the through , inclusive. Taxpayer filed Form 990-N in lieu of a Form 990 or Form 990-EZ return. The organization indicated on Form 990-N that its gross receipts are normally . The address reported by Taxpayer on its Forms 990-N is the same address reported on the Form 1023-EZ:

In the Tax Exempt and Governmental Entities (TE/GE) division of the IRS selected Taxpayer for examination of its books and records covering the The notice of examination package, which is dated , consists of IRS letter #6031, Form 4564, *Information Document Request (IDR)*, Publication 1, *Your Rights as a Taxpayer*, Notice 609, *Privacy Act Notice*, and Publication 3498-A, *The Examination Process (Audits by Mail)*. The notice of examination package was mailed to Taxpayer at the last known address on file for the organization, which is as follows:

c/o

As noted on IDR issued with the examination notice, the examination of Taxpayer's books and records is intended to verify that the organization:

1. Operates in accordance with section 501(c)(3) of the Code
2. Is eligible to file Form 990-N based on gross receipts, and
3. Filed all required returns including information returns.

As part of standard audit procedures, the requested that Taxpayer furnish certain records and information needed to determine whether the organization is operating in furtherance of charitable and other exempt purposes described in section 501(c)(3) of the Code. IDR issued to Taxpayer on , requests copies of the following records and information covering the under examination:

- Chart of accounts
- General ledger
- Adjusted trial balance
- Cash disbursements journal.
- Monthly bank statements for Taxpayer's primary operating (checking) account together with canceled checks or check images furnished by the bank.

Form 886-A (May 2017)	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

- Monthly statements for all credit cards that may have been issued to Taxpayer.
- Minutes of meetings held by Taxpayer's Board of Directors and committees of the Board.
- Internal policies and procedures regarding the handling and recording of cash donations.
- Lease agreements and other information relating to any office or other facility used by Taxpayer to conduct activities.
- Contracts and other arrangements with individuals and/or organizations which solicit and raise funds for Taxpayer including, but not limited to, professional fundraising organizations.
- The organization's website address, if any, and the identity of the party that hosts the website. If no website is maintained, Taxpayer was requested to provide copies of records which describe the activities conducted in . In the absence of formal marketing and fundraising materials, Taxpayer was asked to provide a statement describing the activities, services, programs, and events conducted by the organization in
- Information regarding the accounting software used by Taxpayer for preparation of its books and records.

The response due date for IDR was . Taxpayer did not respond to the IDR or otherwise contact the or the by the due date. In accordance with established IRS procedures, a follow-up "Delinquency Notice" letter was issued to Taxpayer with a copy of IDR on , with a response due date of . The delinquency notice states, in part, that if the organization does not fully respond to the IDR by the response due date, the IRS will propose revocation of Taxpayer's exempt status. The delinquency notice was not returned by the post office as undeliverable.

Taxpayer did not respond to the delinquency notice or otherwise contact the Neither the nor the subsequently received any of the requested records and information from or any other officer or director of the organization.

Despite its name, there is no evidence that Taxpayer is an

. Taxpayer is not among the listed. The Form 990-N filed by Taxpayer with the IRS in identifies a in section E. The was not able to locate the website domain address referenced on the Form 990-N. There is no listed on Form 990-N filed by Taxpayer for the including the

A search of the State of corporate database, which provides information on the status of entities incorporated under state law, shows that Taxpayer's was formally dissolved as a corporation by court order effective . A copy of the entity status search for Taxpayer secured from the State of online filing system is appended as Exhibit D. An

Form 886-A (May 2017)	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
Name of taxpayer	Tax Identification Number <i>(last 4 digits)</i>	Year/Period ended

electronic copy of the court ordered dissolution of Taxpayer was also made available online and is appended as Exhibit E.

The _____ indicates that the _____ was filed _____ and _____ by the Attorney General of the State of _____. Following a hearing, the court held that the Taxpayer and the related defendants engaged in unlawful conduct in violation of the _____ by procuring the organizations through repeatedly, willfully, and materially exceeding the authority conferred on it by law; and repeatedly, willfully, and materially conducting its affairs in an unlawful manner. _____ An order for default judgment was filed with the corporations' division on _____

Applicable Law:

Section 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.

Section 1.501(c)(3)-1(a)(1) of the Treasury Regulations states that 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 - charitable, religious, educational, scientific, literary, testing for public safety, or for the prevention of cruelty to children or animals. If an organization fails to meet either the organizational test or the operational test, it is not exempt.

Section 1.501(c)(3)-1(b)(1)(i) of the regulations provides that an organization is organized exclusively for one or more exempt purposes only if its articles of organization (as defined in subparagraph (2)) limit its purposes to one or more exempt purposes and do not expressly empower it to engage, otherwise than as an insubstantial part of its activities, in activities which in themselves are not in furtherance of one or more exempt purposes.

Section 1.501(c)(3)-1(b)(2) of the regulations provides that the term "articles of organization" or "articles" includes the trust instrument, the corporate charter, the articles of association, or any other written instrument by which an organization is created.

Section 1.501(c)(3)-1(c) of the regulations describes the operational test requirements for 501(c)(3) exemption. The operational test focuses on how the organization is actually operated, regardless of whether it is properly organized for tax-exempt purposes.

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). An

Form 886-A (May 2017)	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
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organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose. This is referred to as the “primary activities” test.

Section 1.501(c)(3)-1(c)(2) of the regulations provides that an organization is not operated exclusively for one or more exempt purposes if its net earnings inure in whole or in part to the benefit of private shareholders or individuals.

Section 511 of the Code imposes a tax at corporate rates under section 11 on the unrelated business taxable income of certain tax-exempt organizations.

Section 6001 of the Code provides, in part, 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.

Section 1.6001-1(c) of the regulations provides that in addition to 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 regulations sections 1.6033-1 through 1.6033-3.

Section 1.6001-1(e) of the regulations provides that the books or records required by this section shall be kept at all times 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.

Section 6033 of the Code provides, in general, that every organization exempt under IRC 501(a) shall file an annual return, stating specifically the items of gross income, receipts, and disbursements, and such other information for the purpose of carrying out the Internal Revenue laws as the Secretary may by forms of regulations prescribe, and shall 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 6033 of the Code provides an exception to the annual filing requirement in the case of an organization described in section 501(c) (other than a private foundation or a supporting organization described in section 509(a)(3)) the gross receipts of which in each taxable year are normally not more than \$50,000. See section 1.6033-2(g)(1)(iii) of the regulations.

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

Section 1.6033-2(g)(5) of the regulations provide that an organization that is not required to file an annual return by virtue of the gross receipts exception must submit an annual electronic notice notification as described in section 6033(i) of the Code.

Section 1.6033-2(i)(2) of the regulations provides 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 (section 501 and following), chapter 1 of subtitle A 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.

Organization's Position:

Taxpayer's position is unknown at this time.

Government's Position:

Analysis

The facts indicate that Taxpayer received recognition of exemption under section 501(c)(3) of the Code in _____ based on information presented in its Form 1023-EZ application. Taxpayer attested that it is _____ organized and operated exclusively for charitable purposes.

The TE/GE division of the IRS maintains an examination program for exempt organizations to determine whether they are complying with statutory requirements regarding their tax-exempt status, the proper filing of returns, and other tax reporting matters. Taxpayer filed Form 990-N, an electronic notice, for the _____

Operational Test Not Met

Taxpayer was selected for audit to ensure that the organization's activities and operations align with their approved exempt status and to verify whether Taxpayer was eligible to file Form 990-N based on gross receipts.

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Section 6001 of the Code and the regulations thereunder impose requirements on exempt organizations to keep books and records to substantiate information required under section 6033 of the Code. Although Taxpayer filed an electronic notice in lieu of a return, the organization is nevertheless required to produce records and other information requested by the IRS to verify that it operates in furtherance of its exempt purpose. See regulations section 1.6033-2(i)(2).

As part of standard audit procedures, the _____ requested basic financial records including books of account, minutes of Board meetings and records and information pertaining to Taxpayer's activities. Such records and information are needed to verify whether Taxpayer continues to be operated exclusively for one or more of the exempt purposes specified in section 501(c)(3) of the Code. Taxpayer failed to respond to repeated reasonable requests to allow the IRS to examine its books and records including its receipts, disbursements, and other items required to be kept and maintained pursuant to sections 6001 and 6033(a)(1) of the Code.

Accordingly, Taxpayer has failed to meet the requirements of section 501(c)(3) of the Code and sections 1.501(c)(3)-1(a) and 1.501(c)(3)-1(c) of the regulations, in that the organization has not established that it is operated exclusively for exempt purposes and that no part of its net earnings inures to the benefit of private shareholders or individuals. See also Rev. Rul. 59-95.

Taxpayer is No Longer a Legal Entity Under State Law

A basic premise of tax-exempt status under section 501(c)(3) of the Code is that it may apply only to an organization that is organized pursuant to "articles of organization" within the meaning of section 1.501(c)(3)-1(b)(2) of the regulations. Such articles of organization include a corporate charter, articles of incorporation, or similarly named instrument in the case of a corporation. Public records made available online by the State of _____ show that Taxpayer was dissolved as a corporate entity pursuant to a court order filed on _____. See Exhibits D and E. Upon the involuntary dissolution of Taxpayer by the State of _____ Taxpayer is no longer exempt by operation of law since the organization is no longer a separate legal entity that can qualify for exemption under section 501(c)(3). See section 1.501(c)(3)-1(b) of the regulations regarding the organizational test requirements.

Conclusion:

For the reasons stated above, the IRS has determined that Taxpayer is no longer exempt from Federal income tax under section 501(a) of the Code as an organization described in Code section 501(c)(3). The IRS is proposing to revoke Taxpayer's 501(c)(3) tax-exempt status effective _____ the _____ of the _____ under examination.

Please note that this Form 886-A, *Explanation of Items*, which is also known as the revenue agent report (RAR), constitutes an integral part of the attached 30-day letter #3618. Please refer to the attached letter #3618 for additional information including appeals rights and other options available to the organization and, the instructions for how to respond.