



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

Release Number: 202404007

Release Date: 1/26/2024

UIL Code: 501.03-00

Date: 10/27/2023

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: 1/25/2024

CERTIFIED MAIL - Return Receipt Requested

Dear _____ :

This is a final determination regarding your foundation classification. This modifies our letter dated _____, in which we determined that you were an organization described in Internal Revenue Code (IRC) Section 501(c)(3) as a Type III Supporting organization. This letter modifies your foundation status to that of a public charity described in IRC Sections 501(c)(3) and 170(b)(1)(A)(vi), effective _____.

Your tax exempt status under IRC Section 501(c)(3) of the Code is not affected. Grantors and contributors may rely on this determination, unless the Internal Revenue Service publishes a notice to the contrary. Because this letter could help resolve any questions about your private foundation status, please keep it with your permanent records.

We previously provided you a report of examination explaining the proposed modification of your tax-exempt status. At that time, we informed you of your right to contact the Taxpayer Advocate, as well as your appeal rights. On _____, you signed Form 6018, Consent to Proposed Action – Section 7428, in which you agreed to the modification of your foundation classification to 170(b)(1)(A)(vi) and described in 501(c)(3). This is a final determination letter with regards to your federal tax-exempt status under Section 501(a).

You are required to file Form 990, *Return of Organization Exempt from Income Tax*. Form 990 must be filed by the 15th day of the fifth month after the end of your annual accounting periods. A penalty of \$20 a day is charged when a return is filed late, unless there is a reasonable cause for the delay; however, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year whichever is less. In addition, organizations with gross receipts exceeding \$1,000,000 for any year will be charged a penalty of \$100 a day when a return is filed late; however, the maximum penalty charged cannot exceed \$50,000. These penalties may also be charged if a return is not complete, so be sure your return is complete before you file it.

If you are subject to the tax on unrelated business income under IRC Section 511, you must also file an income tax return on Form 990-T, *Exempt Organization Business Income Tax Return*.

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. A petition or complaint in one of these three courts must be filed within 90 days from the date this determination was mailed to you. Please contact the clerk of the appropriate court for rules and the appropriate forms for filing petitions for declaratory judgment by referring to the enclosed Publication 892. You may write to the courts at the following addresses:

United States Tax Court
400 Second Street, NW
Washington, DC 20217
ustaxcourt.gov

US Court of Federal Claims
717 Madison Place, NW
Washington, DC 20005
uscfc.uscourts.gov

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

You may also be eligible for help from the Taxpayer Advocate Service (TAS). 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.

Taxpayer Advocate assistance can't be used as substitute for established IRS procedures, formal appeals processes, etc. The Taxpayer Advocate is not able to reverse legal or technically correct tax determination, nor extend the time fixed by law that you have to file a petition in Court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling.

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

If you have any questions about this letter, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,



Lynn A. Brinkley

Director, Exempt Organizations Examinations

Enclosures:
Publication 892



**Department of the Treasury Internal
Revenue Service**

Date:
February 10, 2023
Taxpayer ID number:

Form:

Tax periods ended:

Person to contact:

Name:
ID number:
Telephone:
Fax:
Hours:
Address:

Manager's contact information:

Name:
ID number:
Telephone:

Response due date:
March 10, 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 modify your organization's foundation status under Internal Revenue Code (IRC) Section 509(a).

Your exempt status under IRC Section 501(c)(3) is still in effect.

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 letter modifying your foundation status.

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 letter modifying your foundation status.

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,

Denise Gonzalez for

Lynn A. Brinkley
Director, Exempt Organizations Examinations

Enclosures:

Form 886-A

Form 6018

Form 4621-A

Publication 892

Publication 3498

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

ISSUE:

- Whether (hereafter EO) should be reclassified from a Type III non-functionally integrated supporting organization to a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

FACTS:

The EO was incorporated under the , with an effective date of , which was founded for educational purposes within the meanings of and 501(c)(3) of the United States Internal Revenue Code, to provide assistance to the community of the , and to the school itself, and to advise and consult with those running that school at all levels, with respect to matters of policy and implementation.

On , the Internal Revenue Service sent Letter 1312, with a due date of , requesting additional information and a Section 509(a)(3) questionnaire to establish that it is a Type III supporting organization under section 509(a)(3) that needed to be completed before issuing a final determination of the foundation status. The EO response was incomplete.

Since the Internal Revenue Service did not receive the requested information by , on , the Internal Revenue Service sent Letter 1314 stating the application cannot be processed because they failed to show they met all legal requirements necessary to make a determination of their tax-exempt status, and their case was being closed. The EO responded to the request for additional information on . The EO was issued a final determination on as an organization exempt under section 509(a)(3).

The EO has not received an initial determination classifying them as a Type, I, II or III supporting organization.

On , the EO sent in a Letter to the Internal Revenue Service regarding a name change request and requested documentation to show the name change from to . The EO received an affirmation letter dated , which states:

Exhibit A

"In we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a)(1) and 170(b)(1)(A)(vi)."

Form 886-A (May 2017)	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
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On _____, _____, the EO sent a letter to the Internal Revenue Service displaying an amendment to their Articles of Incorporation filed with the State of _____ to update the name of the EO from _____ to the _____.

The EO received an affirmation letter dated _____, _____, which states:

Exhibit B

“In _____ we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that you are also classified as a public charity under section 509(a)(3) of the Internal Revenue Code.”

The form 990-EZ Short form Return of Organization Exempt from Income Tax filed by the EO for the year beginning _____, _____, through _____, _____, described the EO’s primary exempt purpose as:

In their response to Information Document Request #1 dated _____, _____, The EO provided the following as to the activities conducted by the EO.

“The _____ (_____) is an organization established for the purpose of supporting, and which continues to support, the community of the _____, a public school within the _____.

The location of the school has changed, and as the school has become more established and evolved, so has the activity of the organization. However, the essential purpose remains the same - to support the teachers, staff, and broader community of the school through a variety of means.

The school has a diverse student body from _____ to _____ Grade, with the school having a project-based learning focus, within the _____ curriculum. This includes field trips and classroom-based projects, which is part of what the _____ was established to support.

The _____ is composed of volunteers from the caregiver community, with regular meetings open to all. Officers are elected from the volunteers and serve a term of one school year, unless they need to resign due to exceptional circumstances. Officers may seek re-election. The officers lead and guide the ongoing activity of the _____, including the activity listed below as well as from an administrative perspective such as budgeting and compliance. Members of staff from the school attend meetings to provide input from the school and staff perspective. Meetings are advised in advance to allow additional members of the community to attend, and minutes are subsequently posted to the website.

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

In terms of specific current activity, this includes:

- Providing grants to teachers in order to buy materials for the classrooms such as books, games and other supplies;
- Providing meals and gift cards as a sign of appreciation to staff members;
- Organizing school-wide community events such as coffee/hot chocolate meet ups and themed activity events including _____ and _____.
- Providing grocery store gift cards to support families in need of additional support over school breaks/Thanksgiving;
- Providing support for field trips, projects and school events, whether school-wide or within specific grades, such as assisting with fundraising, wish list coordination or purchasing supplies;
- Coordinating school improvement projects such as painting, repairs and decorating;
- Organizing fundraising to support other activities, such as bake sales and _____, as well as soliciting donations from the school community.”

The EO indicated it is a Type III non-functionally integrated supporting organization on Schedule A of Form 990-EZ for fiscal year ended _____, _____.

LAW

IRC Section 509(a) defines the term “private foundation” to mean any domestic or foreign organization described in section 501(c)(3) other than an organization described in section 509(a)(1), (2), (3) or (4). Organizations which fall into the categories excluded from the definition of “private foundation” are generally those which either have broad public support or actively function in a supporting relationship to such organizations. Organizations which test for public safety are also excluded.

IRC Section 509(a)(1) excludes from the definition of private foundation organizations described in section 170(b)(1)(A).

IRC Section 170(b)(1)(A)(vi) of the code describes organizations that normally receive a substantial part of their support from governmental units and/or from direct or indirect contributions from the general public.

IRC Section 1.170A-9(e) of the regulations further states that an organization will be treated as being ‘public supported’ if it meets one of the following requirements:

(1) the organization’s total amount of support which the organization normally receives from governmental units, from contributions made directly or indirectly by the general public, or from a combination of these sources, equals at least 33 1/3 percent of the total support normally received by the organization, or

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

(2) the organization is ‘publicly supported’ based upon an analysis of all pertinent facts and circumstances if the organization's total amount of support which the organization normally receives from governmental units, from contributions made directly or indirectly by the general public, or from a combination of these sources equals at least 10 percent of the total support, and the organization is organized and operated as to attract new and additional public or governmental support on a continuous basis.

IRC Section 509(a)(3) provides that an organization which is organized and at all times operated for the benefit of, to perform the function of, or to carry out the purposes of one or more organization describes in IRC 509(a)(1) and (2); and it is operated, supervised, or controlled by, or in connection with, or operated in connection with one or more organizations described in 509(a)(1) and (2); and isn't controlled directly or indirectly by one or more disqualified person isn't a private foundation.

Treas. Reg. 1.509(a)-4(g)(1)(i) states that the “operated, supervised, or controlled by” relationship is established if the majority of the officers, directors, or trustees of the supporting organization are appointed or elected by the governing body, members of the governing body, officers acting in their official capacity, or the membership of one or more publicly supported organizations. A Type I supporting organization must be operated, supervised or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. The relationship between the supported organization(s) and the supporting organization is sometimes described as a parent-subsidiary relationship.

Treas. Reg. 1.509(a)-4(h)(1) gives the definition of “supervised or controlled in connection with”. These are referred to as Type II supporting organization. For a supporting organization to be “supervised or controlled in connection with” one or more publicly supported organizations, there must be common supervision or control by the persons supervising or controlling both the supporting organization and the publicly supported organizations to ensure that the supporting organization will be responsive to the needs and requirements of the publicly supported organizations. To meet such requirement, the control or management of the supporting organization must be vested in the same persons that control or manage the publicly supported organizations.

Treas. Reg. 1.509(a)-4(h)(2) provides that an organization won't meet the definition of “supervised or controlled in connection with” if it merely makes payments (mandatory or discretionary) to one or more named publicly supported organizations even if the obligation to make the payments is enforceable under state law and the supporting organization's government instrument requires a set amount be paid out. It states such arrangements don't provide a sufficient “connection” between the supporting organization and the needs and requirements of the publicly supported organization to constitute supervisions or control in connection with such organization.

Treas. Reg. 1.509(a)-4(i) gives the requirements to meet the meaning of “operated in connection with”. This is referred to as a Type III supporting organization. To meet this type the organization must satisfy the notification requirement, the responsiveness test, and the integral part test.

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

The notification requirement as stated in Treas. Reg. 1.509(a)-4(i)(2), applies to both FISOs and non-FISOs that requires supporting organization give the supported organization(s) a written notice describing the type and amount of all the support it had provided in the previous year, a copy of its Form 990-EZ *Short Form Return of Organization Exemption from Income Tax*, and a copy of its governing documents.

The responsiveness test as stated in Treas. Reg. 1.509(a)-4(i)(3)(ii) requires that the supporting organization elects one or more officers, directors, or trustees of the supporting organization are elected or appointed by the board members of the supported organization, or; one or more board members of the governing body of the supported organization are also officers, directors, or trustees of, or hold other important officers in the supporting organization, or; the supporting organization's officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of the supported organization, and that the supported organization has a significant voice in the investment policies of the supporting organization, the timing of grants, the manner of making grants, and the selection of the grant recipients.

The integral part test can be met by being functionally integrated or non-functionally integrated. Both the notification requirement and the responsiveness test are the same for Functionally integrated type III supporting organization (FISOs) and Non- functionally Integrated type III supporting organization (Non-FISOs), the integral part test is different for FISOs and non-FISOs as provided in Treas. Regs. 1.509(a)-4(i)(1)(iii).

Functionally Integrated means the supporting organization engages in activities substantially all of which directly further the exempt purposes of one or more supported organization, or the supporting organization is the parent of the supported organizations, or the supporting organization is supporting a governmentally supported organization. Treas. Regs. 1.509(a)-4(i)(4) states to meet the requirement of engaging in activities that directly further the exempt purposes of the supported organization the supporting organization must perform the functions of or carry out the purposed of the supported organization(s) and but for the involvement of the supporting organization the supported organization would normally be performing the activity.

Non- Functionally Integrated test requires the supporting organization to satisfy either the distribution requirement or the attentiveness requirement. The distribution requirement is that the supporting organization gives an amount that equals or exceeds distributable amount-85% of the supporting organization's adjusted net income for the prior year or the "minimum asset amount" (as defined in Treas. Reg. Section 1.509(a)-4 (i)(5)(ii)(C)), which equals 3.5 percent of the excess of the aggregate fair market value of the supporting organization's non-exempt-use assets in the taxable year immediately before the taxable year of the required distribution, over the acquisition indebtedness for the non-exempt-use assets, with certain adjustments.

The attentiveness requirement is that the supporting organization distributes 1/3 or more of its distributable amount to 1 or more supported organizations. The supported organization must be

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

attentive to the supporting organization. It is attentive if at least one of the following requirements is satisfied: (1) supporting organization gives to the supported organization amounts that equal or exceed 10% of the supporting organization's total support, (2) the amount is necessary for the supported organization to carry on its activity without interruption (has to be a substantial activity), or (3) based on the consideration of all of the facts and circumstances, including number or supported organizations, the length and nature of the relationship between the supported and supporting organization, and the purpose to which the funds are put, the amount of support, etc.

TAXPAYER'S POSITION

The EO feels that it meets the requirements under IRC Section 509(a)(1) and 170(b)(1)(A)(vi). Its arguments are provided that reads as follows:

“Both before and during the process of the recent examination of our organization, _____, we have been reviewing whether the current IRS classification of the organization was the most appropriate fit. As discussed during our interview, it appears that the current classification was assigned to the organization as a result of the prior classification no longer being in use, so for various reasons it seems appropriate to review.

While the current classification of being a Supporting Organization largely fits how we are organized and operate, as we are indeed primarily organized in support of _____, part of the _____, there are aspects of it which do not feel as good a match. For example, we support the broader school community, and the additional reporting requirements for this category feel more onerous than makes sense for an organization that has a relatively low income and expenditure and is run solely by volunteers.

As such, we believe a change in classification to a more general non-profit classification would be a more appropriate fit. We are funded almost exclusively by individual donations from the public, and have completed the Section A, Part 2 form to show this. This classification is in line with other similar organizations that we are familiar with as well. We look forward to hearing the result of the review.”

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

GOVERNMENT'S POSITION-

The _____ doesn't meet the definition of a supporting organization in Treas. Reg. 1.509(a)-4. There are three types of supporting organization: I) operated, supervised, or controlled by, II) supervised or controlled in connection with, and III) operated in connection with, one or more publicly supported organizations. A supported organization is expected to have a say in the operation of the supporting organization as to the investment policies and how the grants are made; to who to and amounts.

Type I is defined in Treas. Reg. 1.509(a)-4(g)- The relationship required under any one of these terms is comparable to that of a parent and subsidiary, where the subsidiary is under the direction of, and accountable or responsible to, the parent organization. This relationship is established by the fact that a majority of the officers, directors, or trustees of the supporting organization are appointed or elected by the governing body, members of the governing body, officers acting in their official capacity, or the members of one or more publicly supported organization.

Type II is defined in Treas. Reg. 1.509(a)-4(h). It requires common supervision or control by the persons supervising or controlling both the supporting organization and the publicly supported organization. The last sentence of paragraph (h)(1) says, "Therefore, in order to meet such requirement, the control or management of the supporting organization must be vested in the same persons that control or manage the publicly supported organizations".

Type III is defined in Treas. Reg. 1.509(a)-4(i)- It requires that it meet the notification requirement, the responsiveness test, and the integral part test.

The first step to determine if an organization qualifies under IRC Section 509(a)(3) is to see if it meets the definition of type I, II, or III. On Form 990-EZ the EO selected on Schedule A that they are a type III non-functionally integrated supporting organization.

To qualify as a Type I supporting organization supported organization the officers, directors, or trustees of the supporting organization are appointed or elected by the governing body, members of the governing body, officers acting in their official capacity, or the membership of one or more publicly supported organizations. The EO does not have board member on the board of the supported organization.

To qualify as a Type II supporting organization the supported and supporting organizations must be controlled or managed by the same persons. Treas. Reg. 1.509(a)-4(h)(1) specifically states that in order to meet the requirements of "supervised or controlled in connection with" the control or management of the supporting organization must be vested in the same persons that control or manage the publicly supported organizations.

In the case of a Type I or Type II supporting organization, the supported organization(s) are in control of the supporting organization. Type I because the supporting organization is a subsidiary of the supported. Type II because the same persons control or manage the supporting and the supported organizations. By being in control the supported organizations are determining the

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

investment policies and the amounts given and who given to; therefore, the supporting organization can't decide to give to a different organization unless the supported organization allows it. This section doesn't mean that if an organization gives to more than one organization that it meets the definition of a type II. To be a type II supporting organization there must be common supervision and/or control of both the supported and the supporting organizations. The EO doesn't have common supervision or control with the supported organizations therefore, it doesn't meet the definition of a Type II supporting organization.

Type III supporting organizations as defined in Treas. Reg. 1.509(a)(4)(i) require that the supported organizations have a significant voice in the investment policy, grants being made-who to and the amounts, and when the grants are paid. To meet the definition of a type III supporting organization and an organization must meet the notification requirement, the responsiveness test, and the integral part test.

To meet the notification requirement the supporting organization must provide a written notice to a principal officer of the supporting organization describing the type and amount of all support it provided during the preceding year, a copy of the Form 990 for the previous year, and a copy of the most recent governing documents. The EO only provide copies of the Form 990 but failed to provide the supported organization with copies of its governing documents and written notice to a principal officer of the supporting organization.

The responsiveness test has two parts: relationship of the officers and significant voice. The relationship test requires that one or more officers, directors, or trustees of the supporting organization are elected or appointed by the supported organization or one or more of the governing body of the supported organization also hold important offices in the supporting organization, or the board of the supporting organization maintains a close and continuous working relationship with the board of the supported organization, and the supported organization must have a significant voice in the investment policies of the supporting organization, the timing of grants, the manner of making grants, and the selection of grant recipients, and the use of the income and assets of the supporting organization.

In this case none of the supported organizations elect or appoint persons to _____ and not of them know of the financials of the EO or the decision-making process on the grants. Therefore, the EO doesn't meet the responsiveness test.

The integral part test can be met by being functionally integrated or non-functionally integrated. To be functionally integrated the supporting organization engages in activities that directly further the exempt purposes of one or more supported organizations or that the supporting organization is the parent of the supported. Engaging in activities that further the supported organization's exempt purpose means carrying out the functions of the supported organization and without the supporting organization doing those activities wouldn't be done. The EO engage in activities for the supported organizations such as providing grants to teachers in order to buy materials for the classrooms such as books, games, and other supplies. The EO also performs appreciation activity that the EO did unprompted for the supported organization such as Teacher Appreciation lunches. Therefore, it isn't functionally integrated.

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

On Form 990-EZ the EO stated on Schedule A they were a Type III non-functionally integrated supporting organization that distributed . % of its net income for the prior year to the . The non-functionally integrated test requires that the supporting meets the distribution requirement or the attentiveness requirement. To meet the distribution requirement the supporting organization, need to distribute 85% of its adjusted net income for the prior year to one or more supported organizations. The attentiveness requirement is to ensure that the supported organization is attentive to the supporting organization. To meet the attentiveness requirement the supporting organization has to give an amount to the supported organization that exceeds 10% of the total support of the supported organization or the amount given is enough to carry on an activity without interruption.

doesn't meet the definition of a Type III Supporting Organization because it doesn't meet the notification requirement or the responsiveness test. It hasn't established if it meets the integral part test; the amounts received by the supported organization is less than 85% of its distributable amount and less than 10% of their total support.

The EO states it meets the requirements under IRC Section 509(a)(1) and 170(b)(1)(A)(vi). The EO provided Schedule A Public Charity Status and Public Support Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(vi) and 170(b)(1)(A)(vi) which shows the computation of the Public Support Percentage for the 4-year period immediately preceding the year under examination. Computation of the Public Support Percentage for the tax year ending , is % . The EO meet the required support percentage of 33 1/3 percent or more and is described as an organization describes in IRC 170(b)(1)(A)(vi) and receives a substantial part of its support from gifts, grants, and contributions from the general public.

CONCLUSION

The did not satisfy the attentiveness and distribution requirements therefore is not classified Type III Non-functionally integrated Supporting Organization. However, the EO will be classified as a public charity described in section 509(a)(1) and 170(b)(1)(A)(vi). Therefore, cannot qualify for the "operated, supervised or controlled by" (Type 1) relationship test, "supervised or controlled in connection with" (Type II) relationship test and (Type III) "operated in connection with" relationship test.

meets the requirements of a Public Charity as describes in IRC Section 509(a)(1) and 170(b)(1)(A)(vi). The EO's tax exempt status under IRC Section 501(c)(3) remains in effect. The effective date of this classification is , .

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

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