



**Department of the Treasury**  
**Internal Revenue Service**  
**Tax Exempt and Government Entities**  
Exempt Organizations Examinations  
550 Main Street  
Cincinnati, OH 45202-3222

Date:  
February 28, 2024  
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: May 28, 2024

Release Number: 202421008

Release Date: 5/24/2024

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 from tax under Section 501(a) must be both organized and operated exclusively for exempt purposes and no part of the net earnings may inure to the benefit of any private shareholder or individual. An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose. You have not demonstrated that you are organized and operated exclusively for an exempt purpose or that you have been engaged primarily in activities that accomplish one or more exempt purposes as required by Treas. Reg. section 1.501(c)(3)-1(c)(1). Moreover, because your organization paid personal expenses of your founders/officers, your income or assets have inured to the benefit of private shareholders or individuals which is contrary to IRS Section 501(c)(3) and Treasury Reg. section 1.501(c)(3)-(c)(2). As such, you have failed to meet the requirements of IRC Section 501(c)(3) and Treasury Reg. section 1.501(c)(3)-1(a).

You failed to keep adequate books and records as required by I.R.C. Sections 6001, 6033(a)(1) and Rev. Rul. 59-95, 1959-1 C.B. 627. As such, you fail to meet the operational requirements for continued exemption under I.R.C. 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**.

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](https://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](https://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](https://uscfc.uscourts.gov)

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

Internal Revenue Service  
Taxpayer Advocate Office

Telephone:  
Fax:

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.

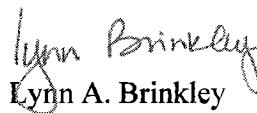
Find tax forms or publications by visiting [IRS.gov/forms](https://www.irs.gov/forms) or calling 800-TAX-FORM (800-829-3676). If you have questions, you can call the person shown at the top of this letter.

If you prefer to write, use the address shown at the top of this letter. Include your telephone number, the best time to call, and a copy of this letter.

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

Date:  
08/24/2023  
Taxpayer ID number:

Form:

Tax periods ended:

Person to contact:

Name:  
ID number:  
Telephone:  
Fax:  
Address:

**CERTIFIED MAIL – Return Receipt Requested**

Manager's contact information:

Name:  
ID number:  
Telephone

Response due date:  
September 25, 2023

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.

**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,

*Hilda Rodriguez, for*

Lynn A. Brinkley

Director, Exempt Organizations Examinations

Enclosures:  
Form 886-A  
Form 6018



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

In \_\_\_\_\_, the IRS selected \_\_\_\_\_ for examination of its books and records covering the calendar year. The notice of examination package, which is dated \_\_\_\_\_, was mailed to \_\_\_\_\_ at the last known address on file for the organization. The notice of examination package for \_\_\_\_\_ consists of IRS letter \_\_\_\_\_.

As specified on page \_\_\_\_\_ of the \_\_\_\_\_, the examination of \_\_\_\_\_ 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 \_\_\_\_\_ based on gross receipts, and
3. Filed all required returns including information returns.

As part of standard audit procedures, the IDR prepared and issued by the IRS examiner requested that \_\_\_\_\_ furnish copies of basic financial records including the general ledger, adjusted trial balance and cash disbursements journal. \_\_\_\_\_ was also requested to provide copies of monthly bank statements and canceled checks (or check images) furnished by the bank, copies of policies and procedures relating to the handling and recording of cash donations and sales, and copies of minutes of meetings held by \_\_\_\_\_ Board of Directors. \_\_\_\_\_ was also asked to provide information and records related to any real property owned by the organization including a copy of any deed evidencing ownership and the costs of any improvements made.

\_\_\_\_\_ was given additional time to compile and furnish the records and information due to \_\_\_\_\_.

The response due date on the \_\_\_\_\_.

In response to \_\_\_\_\_ issued by the IRS examiner, \_\_\_\_\_ representative furnished copies of an income statement titled Profit & Loss together with a document titled Profit and Loss Detail covering the \_\_\_\_\_ calendar year. Monthly bank statements were also furnished for the checking account maintained by \_\_\_\_\_ with \_\_\_\_\_. For reasons that are not clear, the organization did not furnish its general ledger, adjusted trial balance, or other records which show balance sheet accounts relating to \_\_\_\_\_. The income statement reports total revenue for \_\_\_\_\_ in the amount of \$ \_\_\_\_\_. General contributions account for \$ \_\_\_\_\_ of the \_\_\_\_\_ total revenue. The balance (\$ \_\_\_\_\_) is derived from \_\_\_\_\_.

Expenses reported by \_\_\_\_\_ on the income statement total \$ \_\_\_\_\_ and include, but are not limited to, the following items and amounts:

- Automobile Expense \$ \_\_\_\_\_
- Automobile Insurance \$ \_\_\_\_\_
- Building Repairs and Maintenance \$ \_\_\_\_\_
- Food and Refreshments \$ \_\_\_\_\_
- \_\_\_\_\_ \$ \_\_\_\_\_
- Cable Television and Internet \$ \_\_\_\_\_
- Insurance \$ \_\_\_\_\_
- Propane \$ \_\_\_\_\_
- Telephone Expense \$ \_\_\_\_\_

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- Trash Removal \$
- Utilities \$
- Donations to Other Organizations \$

The \_\_\_\_\_ filed by \_\_\_\_\_ with the IRS contains attachments indicating that the organization was founded by \_\_\_\_\_ of the \_\_\_\_\_ indicates that both \_\_\_\_\_ are not compensated by the organization. \_\_\_\_\_ has the title of Chairman of the Board of Directors. \_\_\_\_\_ is also a member of \_\_\_\_\_ Board of Directors and has the titles of Secretary and Treasurer according to \_\_\_\_\_. There are \_\_\_\_\_ other individuals listed as non-compensated Board members.

\_\_\_\_\_ indicates that directors may receive stipends or living expenses in the future if funds are sufficient. Financial budgets prepared by or on behalf of \_\_\_\_\_, which are included as an attachment to the \_\_\_\_\_, reference several assumptions. Assumption #1 states as follows:

The address listed for \_\_\_\_\_ on its \_\_\_\_\_ is \_\_\_\_\_. Supporting documents furnished by \_\_\_\_\_ with its \_\_\_\_\_ including news updates for the organization also reference the same \_\_\_\_\_ address for the organization. This address corresponds to the residential address listed for the \_\_\_\_\_ founding members of \_\_\_\_\_. \_\_\_\_\_ did not list any land, building, or other depreciable assets in the balance sheet section (Part IX) of its \_\_\_\_\_. Supporting records indicate that founders purchased the building as early as \_\_\_\_\_ and used \_\_\_\_\_ funds to make renovations to their property used as a personal residence.

The IRS examiner prepared and issued IDR #2 to \_\_\_\_\_ representative to ascertain whether funds were used to pay the personal expenses of one or more officers or directors. \_\_\_\_\_ reported total expenses in the amount of \$ \_\_\_\_\_ on the income statement furnished to the IRS examiner. Building repair and maintenance expenses, which total \$ \_\_\_\_\_ as noted above, comprise the single largest expense paid by \_\_\_\_\_. IDR #2 requested, in part, that \_\_\_\_\_ provide records and information regarding the facility used by the organization in \_\_\_\_\_. More specifically, \_\_\_\_\_ was asked whether the organization owned or leased any real property and, if so, to provide a copy of any deed or lease agreement, respectively. IDR #2 also requests copies of certain monthly invoices relating to utility and cable bills paid for by \_\_\_\_\_. Copies of the IDR's are included in the IRS examiner's administrative file.

\_\_\_\_\_ building repairs and maintenance expense account includes regular and recurring monthly payments to \_\_\_\_\_ in the amount of \$ \_\_\_\_\_ which suggest a credit line or revolving credit card account. There are other payments to \_\_\_\_\_ for smaller, irregular amounts. There are also regular and recurring payments to \_\_\_\_\_ included in the building repairs and maintenance



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expense account. Such monthly payments range from \$ ( ) through \$ (J ). The address on record for the organization during is

was requested to provide copies of the monthly statements/invoices pertaining to any credit cards (or credit lines) issued by that were paid for by . The IRS examiner also requested that provide copies of the monthly statements/invoices pertaining to the credit card paid for by . These requests cover statements for any corporate account opened by or on behalf of and statements for any personal account which were paid by . See IDR #2, items 1e and 1f.

In the case of automobile expenses, the Profit and Loss Detail shows regular and recurring payments throughout the year to , a , in amounts typically ranging from \$ to \$ . There are also several larger payments to auto repair shops and/or auto parts suppliers totaling approximately \$ . Monthly bank statements for account show that the payments posted as electronic point of sale (POS) withdrawals through one or more debit cards linked to the account.

was asked whether the organization leased or purchased any vehicle for use by any officer, director and/or volunteer. For any automobile expenses relating to a personal vehicle, was asked to explain why the expenses were paid for directly using a debit card linked to bank account in lieu of reimbursing the party under an accountable plan.

The IRS examiner also issued IDR #3 requesting records and information regarding internal controls including, but not limited to, the identity of officers or other individuals having the authority to open corporate bank accounts, perform online banking transactions, sign checks, make cash withdrawals, possess debit cards, and perform other banking transactions. was also requested to identify the officers, directors, or other individuals responsible for the preparation of the organization's books and records including specific record-keeping functions.

Neither nor its designated representative provided any records or other information in response to IDR's #2 and #3. Furthermore, the IRS has no record of filing any type of information return to report the value of any noncash benefits or other form of compensation paid or furnished by the organization to or on behalf of for the calendar year. The IRS has no record of filing or issuing Form W-2, *Wage and Tax Statement*, to any employee. Similarly, the IRS has no record of filing or issuing any Form 1099 information return to report non-employee compensation or other reportable amounts paid to any independent contractor or other party.

During a follow-up telephone call with representative on , the status of the examination was discussed including failure to respond to IDR #2. The IRS examiner informed representative that a report proposing revocation of tax-exempt status was being drafted since the organization had not demonstrated that it was operated exclusively for

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charitable or other purposes described in section 501(c)(3) of the Code and that no part of its net earnings inured to the benefit of the organization's officers and directors.

During the \_\_\_\_\_, telephone call, \_\_\_\_\_ representative intimated that the organization was no longer active and may decide to formally dissolve its corporate charter. The representative was given the opportunity to communicate with his client and to contact the IRS examiner to advise whether the organization intended to formally dissolve its charter with the state. The IRS examiner was not subsequently contacted by \_\_\_\_\_ representative. Voicemail messages left by the IRS examiner were not returned by \_\_\_\_\_ representative.

In \_\_\_\_\_, the IRS examiner spoke with \_\_\_\_\_ representative. He stated that the organization was in the process of formally dissolving its corporate charter and would be filing a final return with the IRS. The organization was given the opportunity to formally wind down and dissolve its corporate charter and file a final return with the IRS. The organization did not file a \_\_\_\_\_ calendar years. A search of the corporate database maintained by the State of \_\_\_\_\_ indicates that \_\_\_\_\_ remains an active entity. See Exhibit A.

**Applicable Law:**

Section 501(a) of the Internal Revenue Code generally exempts from Federal income taxation those organizations described in section 501(c). To qualify for exemption under section 501(c)(3) an organization must satisfy four criteria: (1) it must be organized and operated exclusively for certain specified exempt purposes, including charitable purposes; (2) no part of its net earnings may inure to the benefit of any private shareholder or individual; (3) no part of its activities may constitute intervention in any political campaign on behalf of (or in opposition to) any candidate for public office; and (4) no substantial part of the activities may consist of political or lobbying activities. Failure to satisfy any of these requirements bars qualification under section 501(c)(3). See *American Campaign Academy v. Commissioner*, 92 T.C. 1053, 1062 (1989) and cases cited therein. See also *Nationalist Movement v. Commissioner*, 37 F.3d 216 (5<sup>th</sup> Cir. 1999), aff'g per curiam 102 T.C. 558 (1994).

The operational test focuses on how the organization is actually operated, regardless of whether it is properly organized for tax-exempt purposes. Pursuant to the Treasury Regulations, included in the requirements for an organization to meet the operational test, the organization must be primarily engaged in activities which accomplish one or more of the exempt purposes specified in section 501(c)(3)(the "primary activities" test). See section 1.501(c)(3)-1(c)(1) of the regulations.

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 individuals. Regs. 1.501(a)-1(c) states that "the words 'private shareholder or individual' in section 501 refer to persons having a personal and private interest in the activities of the organization."

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In *Unitary Mission Church of Long Island v. Commissioner*, the court concluded that the organization was not entitled to exemption under section 501(c)(3) because a part of its net earnings inured to the benefit of private shareholders or individuals.

In *Wendy L. Parker Rehabilitation Foundation, Inc. v. Commissioner*, T.C. Memo. 1986-348, the Tax Court upheld the Service's position that a foundation formed to aid coma victims, including a family member of the founders, was not entitled to recognition of exemption. Approximately 30% of the organization's net income was expected to be distributed to aid the family coma victim. The Court found that the family coma victim was a substantial beneficiary of the foundation's funds. It also noted that such distributions relieved the family of the economic burden of providing medical and rehabilitation care for their family member and, therefore, constituted inurement to the benefit of private individuals.

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

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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.

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.

**Taxpayer's Position:**

position is not known at this time.

**Government's Position:**

**Analysis:**

furnished certain bank records and other financial information which show expenses paid by the organization totaling \$ during the calendar year under exam. Substantially all expenses paid by the organization, which include building repairs and maintenance (\$ ), (\$ ), food and refreshments (\$ ), automobile related expenses (\$ ), utilities (\$ ), and insurance (\$ ), can be personal in nature. The IRS examiner found no evidence of owning real property or vehicles. No compensation was reported as paid by the organization in .

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).

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As part of standard audit procedures, the IRS examiner requested \_\_\_\_\_ to furnish records and information needed to substantiate whether expenses paid by \_\_\_\_\_ furthered the exempt purposes of the organization or were personal expenses of the organization’s founders/officers. See IDR’s #2 and #3. \_\_\_\_\_ and its representative failed to respond to IDR’s #2 and #3 and did not otherwise demonstrate that expenditures made by the organization furthered charitable or other exempt purposes described in section 501(c)(3) of the Code.

Absent evidence to the contrary, the IRS asserts that during the \_\_\_\_\_ calendar year under exam, substantially all of \_\_\_\_\_ income and assets were used to pay the personal living expenses incurred by the organization’s founders, \_\_\_\_\_. Accordingly, the IRS further asserts that all or substantially all net earnings of the organization inured to the benefit of private individuals. See section 1.501(c)(3)-1(c)(2) of the regulations. See also *Unitary Mission Church of Long Island v. Commissioner* and *Wendy L. Parker Rehabilitation Foundation, Inc. v. Commissioner* cited above.

\_\_\_\_\_ has failed to demonstrate that the organization operates exclusively for charitable, religious, or other exempt purposes within the meaning of section 501(c)(3) of the Code and the regulations thereunder. The IRS has no record of \_\_\_\_\_ dissolving its corporate charter. The organization remains an active entity according to the data downloaded from the state website and appended as Exhibit A.

**Conclusion:**

For the reasons stated above, the IRS has determined that \_\_\_\_\_ 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 \_\_\_\_\_ 501(c)(3) tax-exempt status effective \_\_\_\_\_, the first day of the \_\_\_\_\_ calendar year 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.