



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

Date:
April 30, 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:

July 29, 2024

Release Number: 202430008

Release Date: 7/26/2024

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 January 1, 2018. Your determination letter dated _____ is revoked.

Our adverse determination as to your exempt status was made for the following reasons: You did not produce documents to establish that you are organized and operated exclusively for exempt purposes within the meaning of IRC Section 501(c)(3), and that no part of your net earnings inure to the benefit of private shareholders or individuals. You failed to respond to repeated reasonable requests to allow the Internal Revenue Service to examine your records regarding your receipts, expenditures, or activities, as required by IRC Sections 6001 and 6033(a)(1) and Revenue Ruling 59-95, 1959-1 C.B. 627. As such, you failed to meet the requirements of IRC Section 501(c)(3) and Treasury Regulations Section 1.501(c)(3)-1(a), in that you have not established that you were organized and operated exclusively for exempt purposes and that no part of your earnings inured to the benefit of private shareholders or individuals.

Organizations that are not exempt under IRC Section 501 generally are required to file federal income tax returns and pay tax, where applicable. For further instructions, forms and information please visit [IRS.gov](https://www.irs.gov).

Contributions to your organization are no longer deductible under IRC Section 170.

What you must do if you disagree with this determination

If you want to contest our final determination, you have 90 days from the date this determination letter was mailed to you to file a petition or complaint in one of the three federal courts listed below.

How to file your action for declaratory judgment

If you decide to contest this determination, you can file an action for declaratory judgment under the provisions of Section 7428 of the Code in either:

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

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

You can eFile your completed U.S. Tax Court petition by following the instructions and user guides available on the Tax Court website at ustaxcourt.gov/dawson.html. 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
uscf.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.

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 if 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. Visit TaxpayerAdvocate.IRS.gov/contact-us or call 877-777-4778 (TTY/TDD 800-829-4059) to find the location and phone number of your local advocate. Learn more about TAS and your rights under the Taxpayer Bill of Rights at TaxpayerAdvocate.IRS.gov. Do not send your Tax Court petition to TAS. Use the Tax Court address provided earlier in the letter. Contacting TAS does not extend the time to file a petition.

Where you can find more information

Enclosed are Publication 1, Your Rights as a Taxpayer, and Publication 594, The IRS Collection Process, for more comprehensive information.

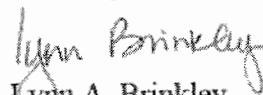
Find tax forms or publications by visiting IRS.gov/forms or calling 800-TAX-FORM (800-829-3676). If you have questions, you can call the person shown at the top of this letter.

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

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

Keep the original letter for your records.

Sincerely,



Lynn A. Brinkley

Director, Exempt Organizations Examinations

Enclosures:

Publication 1

Publication 594

Publication 892



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

Date:
May 02, 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:

June 01, 2022

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.

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.

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,

LaTrina Fields AGM 7952 for

Lynn Brinkley

Director, Exempt Organizations Examinations

Enclosures:

Form 886-A, Form 6018, Form 4621-A

Pub 892, Pub 3498

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule No. or Exhibit
Name of Taxpayer	Tax Identification Number (last 4 digits)	Year/Period ended

ISSUE(S) :

- Whether _____ qualifies for tax-exempt status under Section 501(c)(3) of the Internal Revenue Code due to the failure to meet the statutory requirements as a 501 (c) (3)?
- Whether _____ should file exemption under 501(c)(6)?

FACTS:

_____ has been in existence since _____. They were incorporated under the Laws of the State of _____ on _____. The purpose of the exempt organization (hence forth called, "EO"), is to _____. Additionally, is to _____. Per initial interview conducted with _____ (hence forth called "treasurer") advised EO's mission statement is _____. This is mission statement is also organization's website.

Per interview with treasurer, the EO was started in _____ by _____, names unknown. The _____ later included friends for help with the business. The EO was initially granted exemption in _____. In _____, they established their board of directors. The board members, excluding the treasurer and secretary, are switched every years.

The EO was auto revoked on _____, due to a lack of filing compliance. The EO used Form 1023EZ, to apply for exemption as an organization described in IRC Section 501(c)(3) under educational purposes. The EO was reinstated on _____. The treasurer stated, "

_____." The Form 1023EZ is an easy form and did not require a mission statement to be included.

The EO has _____ annually that is open to the public to try their _____. At the _____ s the members of the public have an opportunity meet the _____, build relationships, and support the _____ of the _____ is for commercial _____, and the other is for _____. Both events are _____.

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events; the public attendee is able to take at each set up at with no limitation and then cast a vote.

The for commercial draws a attendance and is held during the week, in the week of . The have less of an attendance and their event takes place the week in .

Each hosts competitions and provides awards to various winners on different categories. Each style and category have a , , and categories receive a r e: . However, the largest goes to the commercial for the " ". On the other hand, the receive for of the Year. Additionally, the big goes to " ". There are no monetary rewards for the competitions. Instead, the winners are awarded . They display the or they've .

The EO does not collect donations or any fees. The EO is solely financially maintained by the admission tickets collected between the annual s. The commercial event revenues than the event. The revenue for the commercial event is collected by . also provides and for the . The revenues for the event are collected through .

While the past activities of the EO have been primarily the s. The EO also conducts a leadership seminar at . The seminar is held all day. Similarly, the board member - that is not an officer attends meetings and teaches them how to . The EO's website mentions that they plan to create a scholarship . This scholarship is described on the EO's website as the in of the commercial who died in . The recipients would attend . They would have to study under the program that .

During the examination the RA determined that the EO gross receipts exceeded \$50,000. As a result, EO should have filed Form 990-EZ, instead of postcard 990-N per forms instructions. , the primary activities of the EO does not support the reason for exemption under IRC 501(c)(3) for educational purposes. The scholarship was only proposed in ; it is still not established, although the EO has been around since . Finally, throughout the course of the

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returns, and comply with such rules and regulations as the Secretary may from time to time prescribe.

Internal Revenue Code Section 501(c)(6) states that business leagues, chambers of commerce, real-estate boards, boards of trade, or professional foot leagues (whether or not administering a pension fund for foot players) not organized for profit and no part of the net earnings of which inures to the benefit of any private shareholder or individual.

Treasury Regulations

Treas. Reg. §1.501(c)(3)-1 states that organizations organized and operated for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or for the prevention of cruelty to children or animals

(a) Organizational and operational tests

(1) In order to be exempt as an organization described in section 501(c)(3), an organization must be both organized and operated exclusively for one or more of the purposes specified in such section. If an organization fails to meet either the organizational test or the operational test, it is not exempt.

(2) The term "exempt purpose or purposes", as used in this section, means any purpose or purposes specified in section 501(c)(3), as defined and elaborated in paragraph (d) of this section.

(b) Organizational test

(1) In general

(i) An organization is organized exclusively for one or more exempt purposes only if its articles of organization (referred to in this section as its "articles") as defined in subparagraph (2) of this paragraph:

(a) Limit the purposes of such organization to one or more exempt purposes; and

(b) Do not expressly empower the organization 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.

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(ii) In meeting the organizational test, the organization's purposes, as stated in its articles, may be as broad as, or more specific than, the purposes stated in section 501(c)(3). Therefore, an organization which, by the terms of its articles, is formed "for literary and scientific purposes within the meaning of section 501(c)(3) of the Code shall, if it otherwise meets the requirements in this paragraph, be considered to have met the organizational test. Similarly, articles stating that the organization is created solely "to receive contributions and pay them over to organizations which are described in section 501(c)(3) and exempt from taxation under section 501(a)" are sufficient for purposes of the organizational test. Moreover, it is sufficient if the articles set forth the purpose of the organization to be the operation of a school for adult education and describe in detail the manner of the operation of such school. In addition, if the articles state that the organization is formed for "charitable purposes", such articles ordinarily shall be sufficient for purposes of the organizational test (see subparagraph (5) of this paragraph for rules relating to construction of terms).

(iii) An organization is not organized exclusively for one or more exempt purposes if its articles expressly empower it to carry on, otherwise than as an insubstantial part of its activities, activities which are not in furtherance of one or more exempt purposes, even though such organization is, by the terms of such articles, created for a purpose that is no broader than the purposes specified in section 501(c)(3). Thus, an organization that is empowered by its articles "to engage in a manufacturing business", or "to engage in the operation of a social club" does not meet the organizational test regardless of the fact that its articles may state that such organization is created "for charitable purposes within the meaning of section 501(c)(3) of the Code."

(iv) In no case shall an organization be considered to be organized exclusively for one or more exempt purposes, if, by the terms of its articles, the purposes for which such organization is created are broader than the purposes specified in section 501(c)(3). The fact that the actual operations of such an organization have been exclusively in furtherance of one or more exempt purposes shall not be sufficient to permit the organization to meet the organizational test. Similarly, such an organization will not meet the organizational test as a result of statements or other evidence that the members thereof intend to operate only in furtherance of one or more exempt purposes.

Tax Reg. § 1.501(c)(3)-1(d)(i) states that an organization may be exempt as an organization described in 501(c)(3) if it is organized and operated exclusively for one or more of the following purposes:

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religious, charitable, scientific, testing for public safety, literary, educational, or prevention of cruelty to children or animals.

Tax Reg. § 1.501(c)(3)-1(a)(1) of the regulations provides that in order to be exempt as an organization described in section 501(c)(3) of the Code, the organization must be one that is both organized and operated exclusively for one or more of the purposes specified in that section.

Tax Reg. § 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).

Treas. Reg. § 1.6001-1(a) in conjunction with Treas. Reg. §1.6001-1(c) provides that every organization exempt from tax under IRC Section 501(a) and subject to tax imposed by section 511 on unrelated business income must keep such permanent books of account or records, including inventories, as are sufficient to show specifically the items of gross income, deduction, credits, receipts and disbursements. Such organizations shall also keep such books and records as are required to substantiate the information required by section 6033

Treas. Reg. § 1.6001-1(c) states 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 §§1.6033-1 through -3.

Treas. Reg. § 1.6001-1(e) states that the books or records required by this section shall be kept at all times available for inspection by authorized Internal Revenue Service officers or employees, and shall be retained as long as the contents thereof may be material in the administration of any Internal Revenue law.

In accordance with the above cited provisions of the Code and Regulations under IRC § 6001 and 6033, organizations recognized as exempt from federal income tax must meet certain reporting

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requirements. These requirements relate to the filing of a complete and accurate annual information (and other required federal tax forms) and the retention of records sufficient to determine whether such entity is operated for the purposes for which it was granted tax-exempt status.

Treas. Reg. §1.6033-1-(h)(2) provides that every organization which as established its right to exemption from tax, whether or not it is required to file an annual return of information, shall submit such additional information as may be required by the district director for the purpose of enabling him to inquire further into its exempt status and to administer the provisions of subchapter F (section 501 and the following), chapter 1 of the Code and IRC § 6033.

Revenue Rulings

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

Revenue Ruling 59-95, 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 Internal Revenue Service held that the failure or inability to file the required information return or otherwise to comply with the provisions of IRC § 6033 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.

In accordance with the above cited provisions of the Internal Revenue Code and Treasury Regulations under IRC §6001 and 6033, organizations

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recognized as exempt from federal income tax must meet certain reporting requirements. These requirements relate to the filing of a complete and accurate annual information (and other required federal tax forms) and the retention of records sufficient to determine whether such entity is operated for the purposes for which it was granted tax-exempt status.

Revenue Ruling 80-287, A nonprofit lawyer referral service arranges at the request of any member of the public an initial half-hour appointment for a nominal charge with a lawyer whose name is on an approved list maintained by the organization. Any further contact between the lawyer and the client is arranged without the involvement of the organization. The referral service is not exempt under section 501(c)(3) of the Code, but is exempt as a business league under section 501(c)(6).

Revenue Ruling 76-400, A nonprofit membership organization of business and professional women that promotes acceptance of women in business and the professions qualifies for exemption under Code section 501(c)(6). The organization was formed as a membership organization of business and professional women to promote the acceptance of women in business and the professions.

Court Cases

Rameses School of San Antonio, Texas v. Commissioner of Internal Revenue, T.C. Memo. 2007-85, 2007 WL 1061871 (U.S. Tax Ct. 2007) the court held that IRS properly revoked the exempt status under section 501(c)(3) of the Code of a school on the grounds that its earnings inured to the benefit of its founder, who also served as its executive director, president, and CEO. The record showed that the founder, Ms. Fennell, issued numerous organization checks to herself and withdrew cash from organization accounts for which the record showed no documented business purpose. The record also contained thousands of dollars of expenditures directed to retail stores, credit card companies, financial institutions, Ms. Fennell's dentist, and other businesses for which there was no evidence of a business purpose or board authorization. Neither did the organization's records show that there was any documented system for either loans to and repayments by Ms. Fennell or for loans by Ms. Fennell and reimbursements from the school. State officials had revoked the school's charter, after finding that the school was being operated without a functioning board of directors and that Ms. Fennell had unfettered discretion to direct and manage the operation of the school and its financial affairs.

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The IRS sought financial and governance records in order to verify information and to evaluate the records for possible instances of private benefit and personal inurement. To that end only a limited portion of the requested materials was provided, and often only after repeated inquiries, missed or delayed appointments, and a general lack of cooperation on the part of petitioner. Consequently, additional information was sought and obtained from third-party sources, including public records. The IRS concluded that the school had failed to establish that it was operated exclusively for an exempt purpose, in that it was operated for the benefit of private interests and a part of net earnings inured to the benefit of its founder Ms. Fennell. The court found that revocation on the basis of private benefit and inurement was adequately supported in the record. The facts showed factors indicative of a prohibitive relationship including control by the founder of the entity's funds, assets, and disbursements; use of entity moneys for personal expenses; payment of salary or rent to the founder without any accompanying evidence or analysis of the reasonableness of the amounts; and the purported loans to the founder showing a ready private source of credit. In the face of these factors, the organization had provided no credible information to support an exempt purpose for the expenditures. As it bore the burden of proving that it qualified for exemption, failure to provide to meet its burden caused it to fail to qualify.

GOVERNMENT'S POSITION:

Issue 1

As stated in the facts and law of this document earlier, the EO does not meet the exempt purpose IRC § 501(c)(3) for educational purposes. The organization failed to meet the requirements of an organization described in IRC § 501(c)(3). The organization failed to meet the organizational and the operational test described in Treasury Regulation § 1.501(c)(3)-1. The organization is not organized or operated exclusively for religious, charitable, scientific, testing for public safety, literary, educational, or prevention of cruelty to children or animals as described Treasury Regulation § 1.501(c)(3)-1(d)(i).

Similarly, to the case Rameses School of San Antonio, Texas v. Commissioner of Internal Revenue, T.C. Memo. 2007-85, 2007 WL 1061871 (U.S. Tax Ct. 2007) where it was determined the organization failed to establish that it was operated exclusively for its exempt purpose.

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Based on the activities discussed in initial interview, it was determined the organization did not operate exclusively for its exempt purpose. The primary activity of the organization is conducting s per year: for the commercial and another for the . The is open to the public. The public judges the that enters the for free by of their . The receive and , which they can to customers in their or where is . The organization's source of revenue is from the public as an entrance fee to . During the year under audit, the only that accepted donations was the for the . This practice ended for all subsequent years.

The total gross receipts received by the organization was more than \$50,000. This was concluded with limited financial information given by organization, which is not in accordance with Treasury Regulation § 1.6001-e. Additionally, Revenue Ruling 59-95, 1959 C.B. 627 reflects an organization that lost exemption due to incomplete records requested or being able to furnish them. The organization consistently filed Form 990-N, instead of filing the proper Form 990-EZ in accordance with value of gross receipt.

It is the government's position that does not meet the educational purposes in Tres. Reg. 1.501(c)(3) based on its organization and the way it operates. All the income received from by the organization is admission fee for , which in return, the commercial and a . Hence, the organization does not qualify for exemption under IRC § 501(c)(3) due not meeting operation and organizational tests to retain exemption.

Issue 2

EO primary purpose represents a business league that promotes commercial and to continue to cultivate their . It was never shared that the organization participated in helping other 501(c)(3) charitable classes. Similarly, as it was in Revenue Ruling 76-400 their primary purpose was to . It was the organization's primary purpose of the organization to promote commercial and who .

Based on these facts and circumstances, the government's position that does not meet IRC § 501(c)(3), however, recommends that the organization apply for exemptions under 501(c)(6). A completed Form 1024 along with the appropriate fee can submitted

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online. As of _____, the IRS requires that Form 1024 applications for recognition of exemption be submitted electronically online at _____. For further instructions see attached page 2 of instructions "How to File".

TAXPAYER'S POSITION:

The organization have not been responsive, as a result, at this juncture their position is unknown to the government's position for revocation.

CONCLUSION:

_____ does not qualify for exemption from federal income tax under IRC § 501(c)(3) because it neither meets the statutory requirements, organized, or operates as such an organization. _____ has never operated in a manner consistent with operations as described on its application requesting exemption, for which is recognized as an exempt organization. In addition to this fact, the additional financial information requested were not provided during the exam.

Therefore, the exempt status granted to _____ should be revoked effective _____.

If revocation is sustained, _____ is required to file Forms 1120 for the tax years ending _____, and thereafter.