



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

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Release Date: 3/7/25

UIL Code: 501.03-00

Date:

December 12, 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:

March 12, 2025

CERTIFIED MAIL - Return Receipt Requested

Dear [REDACTED]:

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 [REDACTED]. Your determination letter dated [REDACTED], 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, your organization was operated for the private interests of its deceased founder rather than the public, contrary to the requirements of Treas. Reg. section 1.501(c)(3)-1(d)(1)(ii). Your income or assets have inured to the benefit of private shareholders or individuals which is prohibited by IRC Section 501(c)(3) and Treasury Reg. section 1.501(c)(3)-1(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 have also failed to demonstrate that you are a church or convention or association of churches within the meaning of IRC sections 509(a)(1)/170(b)(1)(A)(i). See the attached Final Report of Revenue Agent under IRC Section 7611(g) for more information.

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
uscfc.uscourts.gov

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

Processing of income tax returns and assessments of any taxes due will not be delayed if you file a petition for declaratory judgment under IRC Section 7428.

We'll notify the appropriate state officials (as permitted by law) of our determination that you aren't an organization described in IRC Section 501(c)(3).

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,

Lori Stieber

for Lynn Brinkley
Director, Exempt Organizations Examinations

Enclosures:

Publication 1

Publication 594

Publication 892

Form 4621-A, Form 886-A

Form 886A	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule No. or Exhibit
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Issue:

Whether (██████████) continues to qualify as an organization exempt from federal taxation under section 501(c)(3) of the Internal Revenue Code ("IRC").

Facts:

██████████ was formed as a nonprofit corporation in the State of ██████████ on ██████████. Per its Articles of Incorporation, ██████████ purpose is to "establish and maintain a church and to provide a place of public worship in the ██████████; ██████████ ██████████ ██████████ s."

The IRS granted ██████████ tax exempt status as a church under IRC section 501(c)(3) on ██████████. ██████████ was a founder of ██████████. He remained an officer and board member of ██████████ until he resigned on ██████████. ██████████ passed away on ██████████.

In ██████████, ██████████ purchased a parcel of land at ██████████ for \$ ██████████. In subsequent years, a home was constructed on this parcel of land. ██████████ held title to the property until ██████████, when a Quitclaim Deed was executed to transfer the property from ██████████ to ██████████ for listed consideration of \$ ██████████.

As part of a lawsuit², ██████████, who was, at the time, ██████████ spouse, gave a sworn deposition in ██████████. In this deposition, ██████████ made the following statements regarding ██████████ and the ownership of the property in ██████████:

Regarding ██████████ activities:

- "...in the ██████████ years I have been with ██████████, there has never been one religious service conducted by ██████████. In the ██████████ years I have been with ██████████, there was never an educational event conducted by ██████████. There has never been a church building."
- "...the Church has never performed or hosted a single life cycle event or conducted a charitable act."
- "Aside from legal niceties, there is no distinction between ██████████ and ██████████. He uses it and operates it on his own for his own purpose."
- "There was never an organized board of directors or membership distinguishable from ██████████. He would routinely use me, my mother, my father, his mother, and other family members as "directors of the board" whenever he wanted ██████████ to perform some function."

* * * *

¹ Per memorandum from ██████████ to ██████████ Board of Directors dated ██████████.

² The

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- The address uses as [redacted] corporate office, is our marital residence. I lived there with him from [redacted] until I left. The house is a duplex. We lived upstairs and ran our [redacted] business in the downstairs. There is no separate and distinct church office in that building.”

Regarding the property at [redacted] :

- “ [redacted] and I built the home at [redacted] , the property at issue in this case, first, as a winter home, and second, as a future retirement home for us personally. We used our marital funds to buy the property, then build the house on it.”
- “The property is now my primary residence.”
- “We found the subject property for sale, which at the time was just vacant land. We decided to buy it through a land contract for \$ [redacted] at [redacted] (%) interest. [redacted] insisted that the property be held in the name of [redacted]”
- “A couple of years before, my aunt died, and I inherited about \$ [redacted] . [redacted] convinced me in [redacted] to pay that money into [redacted] Attached as [redacted] are the cashier’s checks where I paid \$ [redacted] to [redacted] These funds were used as the initial payment on the property.”
- “[redacted] did not have its own source of income or money. The only way in which [redacted] got money was because [redacted] would take money from our personal accounts and pay it into [redacted] accounts. It was our marital funds that [redacted] took from our marital accounts that were used to buy the property and, later, build the home that is on it now.”
- “Attached as [redacted] are copies of construction supply invoices from [redacted] for the supplies necessary to build our [redacted] house. All these invoices were paid with money either directly from our personal accounts or from [redacted] accounts, with money transferred from us.”
- “In [redacted] , my sister died suddenly of a heart attack after surgery. I became concerned about what would happen to me if [redacted] died, and the property was not in our names. At that time, I insisted that the property be transferred out of the name of [redacted] and into our names. [redacted] agreed.”
- There was never a signed writing of any kind, nor was there any oral contract or agreement between me, [redacted] and [redacted] for the sale of the property. I do believe there is a written Bill of Sale. All the money used to buy the land and build and maintain the home was marital money from [redacted] and me. I never agreed to pay any additional consideration for the property, nor would I have. If anything, the transfer of the property to me and [redacted] was exchange for money owed and/or already paid to [redacted] There was never a distinction between [redacted] and [redacted]

On [redacted] , the IRS issued a Notice of Church Tax Inquiry (“NCTI”) letter to [redacted] due to concerns about whether [redacted] 1) was operating as a church and 2) participated in an excess benefit transaction under IRC section 4958. These concerns stemmed from the court case cited above in which an individual stated that [redacted] was not operating as a church and that real property owned by [redacted] was transferred to individuals without sufficient consideration.

As part of the NCTI, the IRS asked [redacted] several questions regarding its activities as well as the property. [redacted] response to these questions was prepared by [redacted] , current

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board member. [redacted] did not become involved with [redacted] until [redacted]. Responses to the NCTI indicated that [redacted] had conducted religious services decades prior ([redacted]), however no religious activities had been conducted in recent years.

To clarify her responses to the NCTI, the IRS agent conducted an interview with [redacted] on [redacted]. During the interview [redacted] indicated that there had been no funds in [redacted] bank accounts since [redacted] or [redacted]. She indicated that no church activities had been conducted in [redacted] or any recent year. When asked how long it had been since church activities had been conducted, she stated that, to her knowledge, no church activities had been conducted since the [redacted].

In the NCTI, the IRS asked whether [redacted] provided any financial consideration to [redacted] [redacted] for the [redacted] property that was transferred to them in [redacted]. In her response, [redacted] indicated that the [redacted] made one payment of \$ [redacted] on [redacted]. To [redacted] knowledge, no other payments were made. In addition, she indicated that [redacted] currently resides at the [redacted] property. During the [redacted] interview, [redacted] indicated that the [redacted] property was originally purchased using funds earned from video sales through [redacted]. [redacted] indicated that the [redacted] claimed that [redacted] was a separate business from [redacted]. However, [redacted] stated that she had documents showing that [redacted] was actually a part of [redacted].

On [redacted], the IRS issued a Notice of Church Tax Examination ("NCTE") to [redacted]. The IRS attached an Information Document Request ("IDR") to the NCTE. In the IDR, the IRS requested current [redacted] records, including financial information, a list of governing body members, meeting minutes, and samples of publications.

In her response to the NCTE, [redacted] provided an assortment of documents from years prior to [redacted]. Several of these documents dated from decades prior.

In the NCTE response, [redacted] did not provide any documentation to indicate that it had conducted religious activities in recent years, including the year under IRS examination.

In the NCTE response, [redacted] provided a [redacted]-page document which appears to have been prepared by founder [redacted]. This document includes a brief history of [redacted] as well as information on the [redacted] property. In this document, [redacted] stated the following with regard to the [redacted] property:

- "All of the money that went into building the [redacted] | [redacted] property] came from the [redacted]. The records clearly show this is the case. From the purchase of the land to all the checks that were written to the various builders supply houses contractors and subcontractors."
- "The property was never intended to be a residential property for [redacted] and [redacted]."

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A document entitled "New Account Setup" was also provided in response to the NCTE. This document has several fields, which are completed in handwriting. Below is a listing of a few of these completed fields:

- Owner/President:
- Contact:
- Corporate Name:
- DBA:

██████████ also provided a Vendor License from the State of ██████████ Department of Taxation. The organization name listed on this license was ██████████ and the Trade Name listed was ██████████.

The NCTE response also included a TIN (Taxpayer Identification Number) Certification document in which the name is listed as ██████████. The TIN was listed as ██████████, which is the EIN that is assigned to ██████████.

In addition, ██████████ provided a copy of the Bill of Sale for the ██████████ property in its NCTE response. This document is dated ██████████ and indicates that ██████████ sold the property to ██████████ for \$ ██████████.

The NCTE response also included a copy of a canceled check dated ██████████ from ██████████ to ██████████ for \$ ██████████, which is noted "mortgage." ██████████ had indicated that this was the only payment that the ██████████ made to ██████████ for the ██████████ property.

The NCTE response also included ██████████ court documents. One such document is a ██████████-page trial brief of defendant ██████████ from a Domestic Relations case in ██████████ [Divorce proceeding between her and ██████████]. ██████████ passed away before the divorce proceeding was finalized. Hence, ██████████ and ██████████ were still legally married at the time of his death. In this trial brief, ██████████ provided the following information on the ██████████ property:

- ██████████ and ██████████ used funds earned from ██████████ and ██████████ to pay construction costs.
- ██████████ has resided at the property since ██████████.

In this trial brief, ██████████ provided the following information on ██████████:

- She claims that, after filing his divorce action, ██████████ had ██████████ claim that it owned ██████████.
- ██████████ has never been a part of ██████████ but it was operated in close connection with ██████████.

trial brief stated the following regarding ██████████

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- The [redacted] property is a single-family home in an area zoned for single-family homes, and which specifically excludes churches, retreat houses, rectories, parsonages, etc.

Another court document included with the NCTE response was an [redacted] affidavit of [redacted] in which [redacted] stated "Although I am listed as secretary, I never understood the [redacted] to be anything but an entity completely and totally controlled by [redacted]. I never attended any board meetings and never knew [redacted] to have any religious services or congregants other than [redacted]."

Applicable Law:

IRC Section 501(c)(3) provides tax exemption for corporations and foundations that are operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

Treasury Regulation Section 1.501(c)(3)-1(a)(1) states that in order to be exempt as an organization described in IRC 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.

Treasury Regulation Section 1.501(c)(3)-1(c)(1) states that an organization will be regarded as operated exclusively for one or more exempt purposes only if it engages primarily in activities which accomplish one or more of such exempt purposes specified in Section 501(c)(3). An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.

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

Treasury Regulation Section 1.501(c)(3)-1(d)(1)(ii) states that an organization is not organized or operated exclusively for one or more of the purposes specified in IRC Section 501(c)(3) unless it serves a public rather than a private interest. Thus, to meet the requirement of this subdivision, it is necessary for an organization to establish that it is not organized or operated for the benefit of private interests such as designated individuals, the creator or his family, shareholders of the organization, or persons controlled, directly or indirectly, by such private interests.

In the case of Community Education Foundation v. Commissioner, T.C. Memo. 2016-223, it was determined that petitioner, Community Education Foundation, no longer qualified for exemption from Federal income tax under IRC § 501(a) because it did not meet the operational test requirements for an IRC § 501(c)(3) organization. Specifically, the organization in the case over time did not meaningfully organize or allocate revenue to any of its purported activities for which it had been granted exemption. It admitted to a significant period of inactivity and failed to demonstrate that it engaged in activities furthering exempt

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purposes described in IRC § 501(c)(3). For an entity to qualify as a church under IRC section 501(c)(3), the IRS applies the minimum operational requirements described in American Guidance Foundation, Inc. v. U.S., 490 F. Supp. 304 (D.D.C. 1980). The IRS uses a combination of these characteristics, together with facts and circumstances, to determine whether an organization is considered a church for federal tax purposes. These characteristics include:

- Distinct legal existence
- Recognized creed and form of worship
- Definite and distinct ecclesiastical government
- Formal code of doctrine and discipline
- Distinct religious history
- Membership not associated with any other church or denomination
- Organization of ordained ministers
- Ordained ministers selected after completing prescribed courses of study
- Literature of its own
- Established places of worship
- Regular congregations
- Regular religious services
- Sunday schools for the religious instruction of the young
- Schools for the preparation of its members

In cases where a church demonstrates that the organization is not organized and operated exclusively for religious purposes because of private benefit or inurement of net earnings, courts have held that the organization was not organized and operated exclusively for religious purposes, regardless of whether it is engaged in any significant religious activities. See Unitary Mission Church of Long Island v. Commissioner, 84 T.C. 36 (1980), The Southern Church of Universal Brotherhood Assembled, Inc. v. Commissioner, 74 T.C. 89 (1980), Basic Bible Church v. Commissioner, 74 T.C. 72 (1980), People of God Community v. Commissioner, 75 T.C. 127 (1980).

Additionally, there are numerous court memorandum decisions where IRC section 170 deductions were disallowed on same basis – that the church was not organized and operated exclusively for religious purposes because of inurement or private benefit. See Manson v. Commissioner, T.C.M. 1980-315, Abney v. Commissioner, T.C.Memo. 1980-27, Pusch v. Commissioner, T.C.Memo. 1980-4.

When an organization operates for the benefit of private interests, such as designated individuals, the creator or his family, or persons directly or indirectly controlled by such private interests, the organization, by definition, does not operate exclusively for exempt purposes. Prohibited benefits may include an advantage, profit, fruit, privilege, gain or interest. Am. Campaign Acad. v. Commissioner, 92 T.C. 1053, 1065-66 (1989). Where an individual or small group has exclusive control over the management of the organization's funds and is the principal recipient of the distributions of the organization, prohibited inurement is strongly suggested. See Church of Eternal Life & Liberty v. Commissioner, 86 T.C. 916, 927 (1986); See also Basic Bible Church v. Commissioner, *supra* at 857; Church of Transfiguring Spirit v. Commissioner, 76 T.C. 1, 7

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(1981); Parker v. Commissioner, 365 F.2d 792 (8th Cir. 1966). IRC section 4958(c)(1)(A) – the term “excess benefit transaction” means any transaction in which an economic benefit is provided by an applicable tax-exempt organization directly or indirectly to or for the use of any disqualified person if the value of the economic benefit provided exceeds the value of the consideration (including the performance of services) received for providing such benefit. For purposes of the preceding sentence, an economic benefit shall not be treated as consideration for the performance of services unless such organization clearly indicated its intent to so treat such benefit.

Section 4958(f)(1) defines a disqualified person as any person who was in a position to exercise substantial influence over the affairs of the organization and includes a member of the family of such individual.

The regulations under Code section 501(c)(3), at Regulation section 1.501(c)(3)-1(f)(ii), instruct the Service to consider a variety of factors to determine whether revocation is appropriate when section 4958 excise taxes may also apply:

- (A) The size and scope of the organization's regular and ongoing activities that further exempt purposes before and after the excess benefit transaction or transactions occurred;
- (B) The size and scope of the excess benefit transaction or transactions (collectively, if more than one) in relation to the size and scope of the organization's regular and ongoing activities that further exempt purposes;
- (C) Whether the organization has been involved in multiple excess benefit transactions with one or more persons;
- (D) Whether the organization has implemented safeguards that are reasonably calculated to prevent excess benefit transactions; and
- (E) Whether the excess benefit transaction has been corrected (within the meaning of section 4958(f)(6) and Regulation section 53.4958-7), or the organization has made good faith efforts to seek correction from the disqualified person(s) who benefited from the excess benefit transaction.

Regulation section 1.501(c)(3)-1(f)(iv), Example 3, supposes that an organization's founder caused organization to divert significant portions of the organization's funds to pay personal expenses, which reduces the funds available to conduct exempt activity, over the course of multiple years. The size and scope of the transactions is significant in relation to the size and scope of organization's activities. The board of trustees never authorized the organization to pay the founder's personal expenses and takes no action to seek repayment or to terminate the founder's involvement with the organization. The founder claims that the payments represent loans, but no contemporaneous documentation exists, and no payments of principal or interest were ever made to the organization. Based on the factors above, the regulation contemplates that not only does the diversion of funds constitute an excess benefit transaction under section 4958, but the prohibition against inurement has been violated and the organization no longer qualifies as an organization described in section 501(c)(3).

Government's Position:

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The organization has failed to meet the operational test described in Treasury Regulation Section 1.501(c)(3)-1(c)(1), above.

As stated in Treasury Regulation Section 1.501(c)(3)-1(c)(1), "an organization will be regarded as operated exclusively for one or more exempt purposes only if it engages primarily in activities which accomplish one or more of such exempt purposes specified in Section 501(c)(3). An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose."

All evidence reviewed during the course of the church inquiry and church examination indicates that [REDACTED] has not performed any tax-exempt purpose activities in decades, if ever. Like the organization in the Community Education Foundation case, [REDACTED] has had a significant period of inactivity and failed to demonstrate that it engaged in activities furthering exempt purposes described in IRC § 501(c)(3).

To qualify for tax-exemption as a church, an organization should meet some combination of the fourteen factors described in the American Guidance Foundation case cited above. There is no evidence that [REDACTED] meets any of these factors during the tax year under examination. During the year under examination, [REDACTED] didn't even have any funds in its bank account, so no activities could have been carried on.

All evidence indicates that [REDACTED] was always operated for the private interests of its deceased founder rather than the public, contrary to Treas. Reg. § 1.501(c)(3)-1(d)(1)(ii). During the years when [REDACTED] was operational, it was controlled exclusively by the [REDACTED]; there was no board oversight, independent or otherwise, and there is insufficient evidence to show that any exempt purpose activities were conducted during these years.—In addition, there is evidence that [REDACTED] engaged in an excess benefit transaction with disqualified persons when it transferred the [REDACTED] property to [REDACTED] in [REDACTED].

In court documents, [REDACTED] claimed that she and [REDACTED] paid for the [REDACTED] property with their personal funds, some of which was earned by [REDACTED]. However, several documents reviewed during the course of the NCTE, and referenced above, indicate that [REDACTED] was operated as an affiliate of [REDACTED] and that [REDACTED] even used [REDACTED] Employer Identification Number. However, regardless of the source of the funds used to purchase the [REDACTED] property, it is indisputable that this property was placed in the name of [REDACTED] which was exempt under IRC section 501(c)(3) at the time. Consequently, the [REDACTED] property was an asset of [REDACTED] that could not be relinquished without sufficient consideration. The transfer of the [REDACTED] property from [REDACTED] to the [REDACTED], without sufficient consideration, constituted inurement and was sufficient grounds to revoke [REDACTED] tax-exemption without considering whether [REDACTED] had been conducting exempt purpose activities (as explained above). Even though the Quitclaim Deed indicates that the Property was transferred to the [REDACTED] for consideration of \$ [REDACTED], other evidence provided during the examination process indicates that the [REDACTED] only paid \$ [REDACTED] to [REDACTED].

Based on the above analysis of the facts, [REDACTED] does not continue qualify for exemption under IRC Section 501(c)(3). Its exempt status should be revoked effective [REDACTED].

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Conclusion:

For the reasons stated above, [REDACTED] tax exemption under IRC section 501(c)(3) will be revoked effective .