



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
550 Main Street
Rm 6-403
Cincinnati, OH 45202-3222

Date: 6/4/25
Taxpayer ID number (last 4 digits): [REDACTED]
Form: [REDACTED]
Tax periods ended: [REDACTED]
Person to contact:
Name: [REDACTED]
ID number: [REDACTED]
Telephone: [REDACTED]
Fax: [REDACTED]
Last day to file petition with United States Tax Court: 9/2/25

[REDACTED]

Release Number: 202535013
Release Date: 8/29/2025
UIL Code: 501.03-00

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 under IRC Section 501(a) are prohibited from participating in or intervening in a political campaign on behalf of, or in opposition to, any candidate for public office. You have engaged in activities that violated this prohibition on multiple occasions.

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).

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.

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,

A large black rectangular redaction box covers the signature area, obscuring the name and any handwritten notes.

Lynn A. Brinkley
Director, Exempt Organizations Examinations

Enclosures:

Publication 1

Publication 594

Publication 892



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

[Redacted]

Date: 10/08/2024
 Taxpayer ID number: [Redacted]
 Form: [Redacted]
 Tax periods ended: [Redacted]
 Person to contact:
 Name: [Redacted]
 ID number: [Redacted]
 Telephone: [Redacted]
 Fax: [Redacted]
 Exempt Organizations Examinations
 Address: [Redacted]

CERTIFIED MAIL – Return Receipt Requested

Manager's contact information:
 Name: [Redacted]
 ID number: [Redacted]
 Telephone: [Redacted]
 Response due date:
 November 22, 2024

Dear [Redacted]:

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,


Jason Brasch
Supervisory Internal Revenue Agent

Enclosures:

Form 886-A

Form 6018, Form 4621-A, Publication 1

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit:
Name of taxpayer [REDACTED]	Tax Identification Number (last 4 digits) [REDACTED]	Year/Period ended [REDACTED]

ISSUE:

Whether [REDACTED] ("Organization") qualifies as a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code.

FACTS:

Organization was incorporated under the laws of the State of [REDACTED] as a non-profit corporation on [REDACTED].

The Organization filed Form 1023, *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, on [REDACTED]. The specific purpose is to serve as an educational entity, tasked to achieve its charitable goal [REDACTED]

[REDACTED] pursuant to Revenue Ruling 80-278, 1980-2 C.B. 175. Organization didn't mark any boxes in Part X "Public Charity Status" requesting an individual IRC Sec. exempt status.

The Organization was granted exemption under Internal Revenue Code 501(c)(3) on [REDACTED], with effective date [REDACTED].

According to internal research, the Organization has filed Form [REDACTED] since its inception in [REDACTED]. It was not until [REDACTED] that the organization filed an annual IRS Form [REDACTED]. [REDACTED] ("President") was listed as the Organization's principal officer on all Forms [REDACTED] and Form [REDACTED]. The Form [REDACTED] for tax year [REDACTED] do not show any activity.

The Form [REDACTED] ending [REDACTED] was opened. Initial contact letter 6031 was sent with Form 4564 *Information Document Request*, Publication 1, Publication 5295, and Notice 609 on [REDACTED] with response due date of [REDACTED]. The correspondence requested a copy of any amendments to governing instruments including Articles, Constitution and Bylaws, made to date, meeting minutes, financial data to reconcile the Form [REDACTED] to the organization's books and records.

On [REDACTED], during the first initial contact call with [REDACTED], President, he confirmed that the Organization has terminated and has not conducted activities since [REDACTED]. Examiner informed President that the *Certification of Election to Wind Up and Dissolve and Certificate of Dissolution* have not been filed with the State Secretary of [REDACTED]. The final Form [REDACTED] to terminate the organization and a written statement of the dissolution of assets has not been filed with the Internal Revenue Service. President stated that the Organization's CPA was responsible for filing the proper forms to terminate the organization. President informed the examiner that he was

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out of state and is unable to answer any further questions and to call back after Thanksgiving holiday.

On [REDACTED], examiner contacted the President and once again explained that the State Secretary of [REDACTED] website shows the organization as administratively dissolved and not terminated by the Organization. President assumed that he does not need to file Articles of Dissolution because the State had administratively dissolved the organization, he also declared that the organization had no operational or financial activities since [REDACTED]. Examiner explained the difference between voluntary termination and revocation. President said that he would contact someone from the State Secretary of [REDACTED] and would respond back about the Articles of Dissolution. Later that day President provided by fax a response in the form of a written statement that explained the organization has been terminated, "No revenue was received in [REDACTED]"

On [REDACTED], Examiner contacted President and informed him that due to IRM 4.70.14.2.1.3.1.15 (11/24/2023) if an organization claims to terminate while the examination is in process, the Examiner must proceed with the examination. During the call President stated that the organization did not maintain a general ledger or any other kind of accounting system for the year under examination.

President was requested to provide board meeting minutes, publications, disbursements, and/or other documentation to determine the organization's activities, and whether these activities promote the common good and general welfare of the community. President provided bank statements and canceled checks, meeting minutes, mailer dated [REDACTED], invoices from legal firm and emails between President and legal firm.

Per an interview with [REDACTED], President, stated the officers of the Organization during the year were comprised of three unrelated individuals, [REDACTED], President, [REDACTED], Treasurer, and [REDACTED], Secretary, who did not receive compensation.

As previous stated in the Organization's Form 1023 application, the Organization was created to serve as an educational entity, [REDACTED]

[REDACTED] The Organization intended to carry out this objective by conducting periodic mail solicitations and social forums.

However, as determined during the examination, it appears the organization participated in political activities. Its political campaign activities consisted of the following: direct mail communication (which totaled over [REDACTED] mailings each time) which stated that the Organization was in opposition to candidates bid for office and other expenditures.

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit:
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The Organization's political activities resulted with a [REDACTED] resident filing a complaint with the [REDACTED] (" [REDACTED] ") against [REDACTED], President for setting up an online survey that was emailed out to [REDACTED] residents following his candidate registration filing, to a mass number of [REDACTED] residents, via his email service provider, Constant Contact. More detailed descriptions of the political campaign activities are below:

Direct Mail Communications

The President sent out the following mass mailers to individuals on the Organization's email list.

[REDACTED], **Mailer:**
The case file included a copy of correspondence addressed to a [REDACTED] resident, titled "All [REDACTED] Property Owners" and signed by [REDACTED] Board of Directors, [REDACTED], [REDACTED], and [REDACTED]. The contents of the message contained information about the [REDACTED], primary election date for four open positions and named eight candidates who would appear on the ballot for City Council and included statements expressing approval of candidates who have been proactive and disapprovals of one or more candidates who have not been proactive or helpful towards the Organization's mission statement.

[REDACTED], [REDACTED] (" [REDACTED] ") filed complaint against [REDACTED], President:
On [REDACTED], online research done by Examiner shows a [REDACTED] (" [REDACTED] ") [REDACTED] complaint that was filed in [REDACTED] against [REDACTED], EO's President, by [REDACTED] on [REDACTED]. Per [REDACTED] President was running for City of [REDACTED] City Council At-Large Position, and had emailed electronic survey following his candidate registration filing, to a mass number of [REDACTED] residents, via his email service provider, [REDACTED].

The attached document (Exhibit A) shows a mailer sent on [REDACTED], to [REDACTED] residents by the EO's President on behalf of the Organization. The mailer includes a QR code which directs the resident to a web-based survey that indicates opposition of [REDACTED], candidate for [REDACTED] Council District 1 At-Large, who is the President's opponent.

The survey was sent on behalf of the Organization and states, "

[REDACTED]

The massive mailing was distributed only to the [REDACTED] residents which the elections were occurring for City of [REDACTED] Council District 1 At-Large seat. Also, the

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit:
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election campaign solicitation was dated [REDACTED], which obviously was timed to be distributed prior to the [REDACTED], election campaign.

The organization has stated that they are not a political party only concerned residents.

Political Expenditures

The complaint against [REDACTED], President which the complaint description mentions that [REDACTED], is running for a [REDACTED]d, City Council At-Large position has emailed electronic surveys in the past, following his candidate registration filing, to a mass number of [REDACTED] residents, via his email service provider, [REDACTED].

An internet research of the [REDACTED] () Law states, *"Campaign Finance Disclosure: Candidates, political parties, political committees, and others who raise and spend money to influence candidate elections and ballot propositions must file regular reports that show who has given campaign contributions and how the money is spent. There is also a public inspection component that gives the public the opportunity to view campaign books during the week before each election and access to commercial advertisers' political advertising orders invoices at any time."*

However, a search using the [REDACTED] website returned [REDACTED] expense reports from J [REDACTED] [REDACTED], through [REDACTED].

After reviewing and comparing the Organization's bank records with the President's personal expense campaign reports filed with the [REDACTED] website the information indicated that [REDACTED], President used [REDACTED] of the Organization's funds to pay expenditures for his personal campaign.

The various expenditures related to the mass mailings in opposition to the candidate's bid for office were with the Organization's funds.

Law:

Internal Revenue Code (IRC)

IRC Sec. 501(c)(3) provides that corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit:
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Treasury Regulations (Treas. Reg.)

Treas. Reg. § 1.501(c)(3)-1(a)(1) states that in order to qualify under section 501(c)(3) of the Code, an organization must be both organized and operated exclusively for one or more exempt purposes. If an organization fails to meet either the organizational or operational test, it is not exempt.

Treas. Reg. § 1.501(c)(3)-1(c)(1) 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) of the Code. An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.

Treas. Reg. § 1.501(c)(3)-1(c)(3)(i) provides that an organization is not operated exclusively for one or more exempt purposes if it is an “action” organization.

Treas. Reg. § 1.501(c)(3)-1(c)(3)(iii) provides that an “action” organization includes an organization that participates or intervenes, directly or indirectly, in any political campaign on behalf of or in opposition to any candidate for public office. Activities which constitute participation or intervention in a political campaign on behalf of or in opposition to a candidate include, but are not limited to, the publication or distribution of written or printed statements or the making of oral statements on behalf of or in opposition to such a candidate.

Treas. Reg. § 1.501(c)(3)-1(d)(1)(ii) provides that an organization is not organized or operated exclusively for one or more exempt purposes unless it serves a public rather than a private interest. To meet the requirement to be organized and operated exclusively for one or more exempt purposes, 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.

Revenue Rulings (Rev. Rul.)

Rev. Rul. 2007-41 provides that, partly, Sec. 501(c)(3) organizations may take positions on public policy issues, including issues that divide candidates in an election for public office. However, Sec. 501(c)(3) organizations must avoid any issue advocacy that functions as political campaign intervention. Even if a statement does not expressly tell an audience to vote for or against a specific candidate, an organization delivering the statement is at risk of violating the political campaign intervention prohibition if there is any message favoring or opposing a candidate. A statement can identify a candidate not only by stating the candidate’s name but also by other means such as showing a picture of the candidate, referring to political party affiliations, or other distinctive features of a candidate’s platform or biography. All the facts and circumstances need to be considered to determine if the advocacy is political campaign intervention.

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit:
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Key factors in determining whether a communication results in political campaign intervention include the following:

- Whether the statement identifies one or more candidates for a given public office;
- Whether the statement expresses approval or disapproval for one or more candidates' positions and/or actions;
- Whether the statement is delivered close in time to the election;
- Whether the statement makes reference to voting or an election;
- Whether the issue addressed in the communication has been raised as an issue distinguishing candidates for a given office;
- Whether the communication is part of an ongoing series of communications by the organization on the same issue that are made independent of the timing of any election;
- Whether the timing of the communication and identification of the candidate are related to a nonelectoral event such as a scheduled vote on specific legislation by an officeholder who also happens to be a candidate for public office.

A communication is particularly at risk of political campaign intervention when it makes reference to candidates or voting in a specific upcoming election.

Nevertheless, the communication must still be considered in context before arriving at any conclusions.

Situation 4 of Rev. Rul. 2007-41 describes a president of a section 501(c)(3) organization who endorses a candidate for public office using the organization's newsletter, although the president reimburses the organization from his personal funds for the cost of the newsletter attributable to his endorsement. Because the endorsement appeared in an official publication of the organization, the organization has intervened in a political campaign.

Situation 2 of Rev. Rul. 2007-41 describes a section 501(c)(3) organization that educates the public on environmental issues and conducts a get-out-the-vote drive for a candidate, who is challenging the environmental policies of the incumbent in the state legislature election. The organization is engaged in political campaign intervention when it conducted the get-out-the-vote drive.

Court Rulings

In **United States v. Dykema, 666 F.2d 1096 (7th Cir. 1981)** cert. denied, 456 U.S. 983 (1982), the Court stated that exemption is lost by participation in any political campaign on behalf of any candidate for public office. It need not form a substantial part of the organization's activities.

In **Better Business Bureau v. United States, 326 U.S. 279 (1945)** the Court held that the presence of a single nonexempt purpose if substantial in nature, will preclude exemption under section 501(c)(3) of the Code, regardless of the number or importance of exempt purposes.

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit:
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In **Christian Echoes National Ministry, Inc. v. United States**, 470 F.2d 849 (10th Cir. 1972), cert. Denied, 414 U.S. 864 (1973), the U.S. Court of Appeals for the Tenth Circuit held that a religious ministry organization did not qualify for a tax exemption because it intervened in political campaigns. The Court found that the organization's publications and broadcasts attacked candidates for public office, including candidates for Congress and the presidency, that the organization considered to be too liberal. "These attempts to elect or defeat certain political leaders reflected...[an] objective to change the composition of the federal government," the Court concluded.

In **Association of the Bar of the City of New York v. Commissioner**, 858 F.2d 876 (2d Cir. 1988), cert denied, 490 U.S. 1030 (1989), the court held that the organization did not qualify as a tax-exempt charitable and educational organization because its rating of candidates for judgeships at the municipal, state and federal levels constituted prohibited intervention or participation in political campaigns. The ratings were communicated to the members and the public and constituted indirect political activity, not merely the dissemination of objective data, as argued by the association. The court also rejected the association's contention that a substantiality requirement should be applied to political activities, agreeing with the Seventh Circuits decision in *Dykema*. The Second Circuit went on to state that no degree of support for an individual's candidacy is permitted. The prohibition against campaign intervention is absolute.

In **American Campaign Academy v. Commissioner**, 92 T.C. 1053 (1989), the Court held that an organization that operated a school to train individuals for careers as political campaign professionals, but that could not establish that it operated on a nonpartisan basis, did not exclusively serve purposes described in section 501(c)(3) because it also served private interests more than incidentally. The Court found that the organization was created and funded by persons affiliated with entities of a particular political party and that most of the organization's graduates worked in campaigns for the party's candidates. Consequently, the Court concluded that the organization conducted its educational activities with the objective of benefiting the party's candidates and entities. Although the candidates and entities benefited were not organization "insiders," the court stated that the conferral of benefits on disinterested persons who are not members of a charitable class may cause an organization to serve a private interest within the meaning of section 1.501(c)(3)-1(d)(1)(ii). The Court concluded by stating that even if the political party's candidates and entities did "comprise a charitable class, [the organization] would bear the burden of proving that its activities benefited members of the class in a non-select manner."

Taxpayers Position

Revocation was discussed with [REDACTED] the board president, during the closing conference held on [REDACTED]. The board president agreed with proposed revocation and stated he would sign the agreement form.

Government's Position:

An organization with recognition of exemption under I.R.C. section 501(c)(3) may not participate in or intervene in (including the publishing or distributing of statements), any political campaign on

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit:
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behalf of (or in opposition to) any candidate for public office. This prohibition is absolute.

During the course of this examination for the period ended [REDACTED], the following was determined:

The Organization participated in various campaign activities by intervening or by opposing a candidate that was running for public office.

The Organization intervened in a political campaign against candidates with massive mailings to the general public. The contents of one mailer of the message contained information about the [REDACTED], primary election date for four open positions and named eight candidates who would appear on the ballot for City Council and included statements expressing approval of candidates who have been proactive and disapprovals of one or more candidates who have not been proactive or helpful towards the Organization's mission statement.

The second mailer included a QR code which directs the resident to a web-based survey that indicates opposition of [REDACTED], candidate for [REDACTED] Council District 1 At-Large, who is the President's opponent. The online survey stated, "We have an important election this November. City Council Member [REDACTED] is up for re-election. Pay attention to this position, [REDACTED] is responsible in large part of adoption of the [REDACTED] and was the deciding vote. [REDACTED] is also at center Court for crazy, massive \$ [REDACTED] overspending on the project."

The mailers expressed approval of candidates and disapproval of one or more candidates and were distributed in the months leading up to the [REDACTED], in which these candidates were competing against one another for the [REDACTED], [REDACTED] general election nomination.

Moreover, the President of the Organization sent out an e-mail (using the organization's email address) to try to gain support for [REDACTED] in the upcoming [REDACTED], election for City Council.

The mailers were in clear violation of section 501(c)(3)'s absolute prohibition against participating and intervening in a political campaign on behalf of (or in opposition to) any candidate for public office.

Conclusion

The Organization has violated section 501(c)(3)'s prohibition against participating in, or intervening in, a political campaign on behalf of (or in opposition to) any candidate for public office on several foregoing occasions. This prohibition is absolute. Therefore, Organization's recognition of section 501(c)(3) tax-exempt status should be revoked as of [REDACTED].