



Department of the Treasury
Internal Revenue Service

[Redacted]

[Redacted]

Release Number: 202548024
Release Date: 11/28/2025
UIL Code: 501.03-00

Date:

[Redacted]

Taxpayer ID number (last 4 digits):

[Redacted]

Form:

990 Return

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:

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: An organization's exempt status will remain in effect 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. In the case of [Redacted] the [Redacted] has not responded to any correspondence. [Redacted] did not provide any of the requested items in the Information Document Request for the examination. As such, [Redacted] fails to meet the operational requirements to continue its exemption status under IRC §501(c)(3).

Organizations that are not exempt under IRC Section 501 generally are required to file federal income tax returns and pay tax, where applicable. For further instructions, forms and information please visit [Redacted].

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 [Redacted]

Letter [Redacted]
Catalog Number [Redacted]

You must file a petition or complaint in one of these three courts within [redacted] 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 [redacted]. 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

[redacted]

The websites of the U.S. Court of Federal Claims and the U.S. District Court for the [redacted] 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

[redacted]

US District Court for the [redacted]

[redacted]

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 [redacted] or call [redacted] 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 [redacted]. 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 [redacted] or calling [redacted]. 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,



Enclosures:
Publication 1
Publication 594
Publication 892

Letter [redacted]
Catalog Number [redacted]



Department of the Treasury

[Redacted]

[Redacted]

Date:

[Redacted]

Taxpayer ID number:

**_*_*_*_*

Form:

990 Return

Tax periods ended:

[Redacted]

Person to contact:

Name:

ID number:

Telephone:

Fax:

Manager's contact information:

Name:

ID number:

Telephone:

Response due date:

[Redacted]

CERTIFIED MAIL – Return Receipt Requested

Dear [Redacted]:

Why you're receiving this letter

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 [REDACTED] 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 [REDACTED]

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 [REDACTED].

If you have questions, you can contact the person shown at the top of this letter.

Sincerely,

[REDACTED]

Director, Exempt Organizations
Examinations

Enclosures:
Form 886-A
Form 6018

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

ISSUE:

Whether () continues to qualify for exemption as an organization described in the Internal Revenue Code (IRC) Section because of your failure to meet the Operational Test?

FACTS:

was incorporated under the laws of the State of as a non-profit corporation in , for the following purposes:

was organized and operated exclusively to further Charitable and Scientific purposes.

In , was recognized to be exempt from Federal income tax as an organization described in IRC Section .

The is related to another organization that is involved in fraudulent activities. The activities of the other organization were deemed to be consistent with the activities of

On , the Internal Revenue Service sent Letter and Form , Information Document Request (IDR) listing items needed to conduct an examination, did not provide a response to the IDR.

On , the Revenue Agent (RA) received return mail from the post office and located at

The Revenue Agent alerted Group Manager that has not responded to initial contact Letter and Form , Information Document Request issued to in .

On Revenue Agent received initial Letter along with IDR, Publication and Notice , back from the Postal Service, as undeliverable mail.

RA research the Internet, and discovered names that were . Their names were:

Based on the RA's research these individuals were officers of the

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On _____, RA discovered another address associated with the _____ at, _____ RA forward Letter _____ along with IDR, Publication and Notice _____ to this address.

RA also found another address associated with _____ at,

On _____, RA forward Letter _____ along with IDR, Publication and Notice _____ via regular mail and Certified Mail to these address of the Officers at:

- 1.
- 2.
- 3.

On _____, the RA received returned mail back from the post office and located at _____

On _____, the RA received a phone call from _____ and I discussed involvement and role with the _____ stated that _____ is working with an Attorney. The RA has advised _____ to discuss with _____ Attorney, if _____ can provide any information about her involvement, activities of the _____ and any information about the other Officers, _____ and _____, and their involvement with the activities of the _____

_____ stated that she will discuss with Attorney and will contact the Revenue Agent at a later date.

Also, on _____, RA found another address associated with _____. This address was located at _____. The RA forward by Certified Mail, Letter _____ along with IDR, Publication and Notice _____, to the above address.

On _____, RA received returned mail back from the post office and _____ at location _____ and _____

On _____, RA verified the _____ and discovered that someone signed for the Letter _____ issued to _____ at _____

On _____, _____ via email forward the following information:

"In response to the notice dated _____, I have been advised to provide the following information:

1. I was the executive director of _____ from _____ to _____

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Name of taxpayer	Tax Identification Number (last 4 digits)	Year/Period ended

2. *While employed by [redacted] I was not responsible for preparing financial statements or tax returns. A third-party company [redacted] was contracted to complete these services.*
3. *I did not retain any [redacted] documents and do not have access to any of [redacted]'s records/accounts."*

In another email dated [redacted], [redacted] states the following:

"I forgot to add that I was not on any of the business bank accounts and had no access to view bank accounts or transactions. [redacted] that was assigned to [redacted] was authorized on bank accounts to pull financials. But as I mentioned before they ended their contract with [redacted] immediately after the raids and [redacted] investigation went public in [redacted]."

LAW:

IRC § 501 (c)(3) exempts from federal income tax organizations which are organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), 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 (except as otherwise provided in subsection (h)), and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

IRC § 501(c)(3) requires an organization to be both "organized" and "operated" exclusively for one or more IRC § 501(c)(3) purposes. If the organization fails either the organizational test or the operational test, it isn't exempt. The operational test applies to the organization's activities and how it furthers exempt purposes.

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

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

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(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.

IRS, Private Letter Ruling, Section 501 - Exemption from Tax on Corporations, Certain Trusts, etc., PLR 202248012

Revenue Ruling 58-617, 1958-2 CB 260, (Jan. 01, 1958) 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.

TAXPAYER'S POSITION:

On _____, RA verified the _____ and discovered that someone signed for the Letter _____ issued to _____ at _____.

On _____, _____ via email forward the following information:

"In response to the notice dated _____, I have been advised to provide the following information:

1. I was the executive director of _____ from _____ to _____.
2. While employed by _____ I was not responsible for preparing financial statements or tax returns. A third-party company _____ was contracted to complete these services.
3. I did not retain any _____ documents and do not have access to any of _____'s records/accounts."

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In another email dated _____, _____ states the following:

"I forgot to add that I was not on any of the business bank accounts and had no access to view bank accounts or transactions. _____ that was assigned to _____ was authorized on bank accounts to pull financials. But as I mentioned before they ended their contract with _____ immediately after the raids and _____ investigation went public in _____."

There has been no response from the _____ or _____.

GOVERNMENT'S POSITION:

Internal Revenue Service, Private Letter Ruling, Section 501 - Exemption from Tax on Corporations, Certain Trusts, etc., PLR 202248012

Failure to Meet the Operational Test: _____ has failed to show us that they meet the operational test for a § _____ organization for the year under examination. To meet the operational test, they must show that they engage primarily in activities which accomplish one or more of such exempt purposes specified in section § _____. An organization won't meet the operational test if more than an insubstantial part of its activities isn't in furtherance of an exempt purpose.

Failure to Provide Records: _____ failed to provide records as is required in Treas. Reg. §1.6001-1(e). They failed to provide most or any organizational or financial information that we requested for the examination. They were only able to provide bank statements.

Without the Exempt Organization records, we cannot verify that they are operating according to their exempt purpose. _____ has not responded to any of our correspondence, therefore, because of no response, we can deem that they are not operating exclusively for exempt purposes.

Our position is that the _____ will be revoked for failing the operational test, it is not operating for exempt purpose.

CONCLUSION:

As demonstrated in Rev. Rul. 58-617, an organization's exempt status will remain in effect 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. In the case of _____, the _____ has not responded to any correspondence. _____ did not provide any of the requested items in the Information Document Request (IDR) for the examination. As

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such, _____ fails to meet the operational requirements to continue its exemption status under IRC § _____. Therefore, the effective revocation date will be _____.