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

Date:
08/08/2025
Employer ID number:

Person to contact:
 Name:
 ID number:
 Telephone:
Form 990 required:

Release Number: 202551049
Release Date: 12/19/2025

UIL:
6033.01-00

Dear   :

Why you're receiving this letter
This is in response to your   request to be exempt from the requirement to file
Form 990, Return of Organization Exempt from Income Tax.

Treasury Regulation Section 1.6033-2(g)(1)(iv) provides that a mission society exempt from taxation under
Internal Revenue Code (IRC) Section 501(a), and sponsored by, or affiliated with, one or more churches or
church denominations that has more than one-half of the activities of such society conducted in and directed at
persons in foreign countries, isn't required to file Form 990. Based on the information you provided, we determined
you're such a mission society. Therefore, in accordance with the above regulation, you're **not required** to file
Form 990. We'll update our records accordingly.

What you need to know
As an organization exempt from federal income tax under IRC Section 501(c)(3), you must fulfill other
requirements. You can find helpful information about your responsibilities as tax exempt organization in
Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities.

Additional information
We'll make this determination letter available for public inspection after making deletions as
required by IRC Section 6110, such as the names, addresses, and other identifying details.,.
We've enclosed Letter 437, Notice of Intention to Disclose Rulings, and a copy of the letter
that shows our proposed deletions.
- If you disagree with our proposed deletions, follow the instructions in the Letter 437 on
  how to notify us.
- If you agree with our deletions, you don't need to take any further action.

If you have questions, you can call the contact person shown at the top of this letter. Keep a
copy of this letter for your records.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Enclosures:
Letter 437
Redacted Letter 4715