



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

Date:
August 13, 2025
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:**
November 11, 2025

Release Number: 202552030

Release Date: 12/26/2025

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 . Your determination letter dated , is revoked.

Our adverse determination as to your exempt status was made for the following reasons: You have not provided the documentation, records, or other information necessary to demonstrate that your organization operates exclusively for one or more purposes described in IRC Section 501(c)(3). Furthermore, you have not demonstrated that no part of your organization's net earnings inured to the benefit of any private shareholder or individual, as required for the continuation of your exempt status. Therefore, your organization does not meet the operational requirements under IRC Section 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 [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

[Redacted Signature]

Director, Exempt Organizations Examinations

Enclosures:
Publication 1
Publication 594
Publication 892

[Redacted]



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

[REDACTED]

[REDACTED]

Date:
05/07/2025

Taxpayer ID number:

[REDACTED]

Form:

[REDACTED]

Tax periods ended:

[REDACTED]

Person to contact:

Name:

ID number:

Telephone:

Fax:

Manager's contact information:

Name:

ID number:

Telephone:

Response due date:

6/7/2025

CERTIFIED MAIL – Return Receipt Requested

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.

After we issue the final adverse determination letter, we'll announce that your organization is no longer eligible to receive tax deductible contributions under IRC Section 170.

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 that we refer this matter for technical advice from the Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes) if you feel the issue hasn't been addressed in published precedent or has been treated inconsistently by the IRS. If you're considering making such a request, contact the person shown at the top of this letter. A decision made in a technical advice memorandum related to tax-exempt status is final if it is issued before an appeal is requested. You will not be able to appeal to the IRS Appeals Office if you disagree with the technical advice memorandum.

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,

A large black rectangular box redacting the signature of the Supervisory Internal Revenue Agent.

Supervisory Internal Revenue Agent

Enclosures:
Form 886-A
Form 6018
F4621-A

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number o exhibit
Name of taxpayer	Tax Identification Number	Year/Period

Issue:

Whether (Organization) provided requested information needed to verify its qualification for exempt purposes per Internal Revenue Code (IRC) 501(c)(3).

Facts:

The Organization was incorporated in the State of on , as a domestic non-profit corporation. Articles of Incorporation state its purpose as:

The Organization's status has been revoked in the State of .

was the creator of this entity and has incorporated over non-profit entities in and many more in of which many are no longer operational/exempt.

stated during an interview that was no longer in operation.

There is a judgement entered against in of case is listed as both the President and Secretary of the Organization. The involved in the case transferred pieces of real property valued in excess of to the Organization. The alleged the Organization breached the covenant of good faith and fair dealing by selling the properties but failing to submit to the escrow company for that transaction a copy of note which reflected that the payment due under that Note was secured by the proceeds from that sale.

has not provided any documents related to the sale of the properties or any evidence they operate for an exempt purpose.

The Organization did not respond to the Information Document Request (IDR) #1 issued on due on . This IDR requested pertinent records: copies of Form 8283 (non-cash contributions over \$500) and Form 8282 for any sale of donated asset/property within years to show an exempt purpose.

The Organization did not respond to the IDR #2 issued on due on . The government also asked for books/records, bank statements, accounting software and non were provided.

The Organization did not respond to the Delinquency Notice issued on due on . This notice states you haven't provided us with all of the requested information by the IDR due date and if the organization doesn't fully respond by we'll make a preliminary adverse determination based on the information we have.

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit
Name of taxpayer	Tax Identification Number	Year/Period

The Organization did not respond to the Pre-Summons Notice issued on _____ due on _____. Government asked for documentation related to any property transaction and copies of bank statements/investment accounts and supporting documentation related to any property sales/rental transactions. We will proceed to make an adverse determination based on the information we have.

Law:

§ 6001 of the code provides every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe. Whenever in the judgment of the Secretary it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show whether or not such person is liable for tax under this title.

§ 6033(a)(1) of the code provides except as provided in paragraph (3), every organization exempt from taxation under section 501(a) shall file an annual return, stating specifically the items of gross income, receipts, and disbursements, and such other information for the purpose of carrying out the internal revenue laws as the Secretary may by forms or regulations prescribe, and shall keep such records, render under oath such statements, make such other returns, and comply with such rules and regulations as the Secretary may from time to time prescribe; except that, in the discretion of the Secretary, any organization described in section 401(a) may be relieved from stating in its return any information which is reported in returns filed by the employer which established such organization.

IRC 501(c)(3) provides, 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.

IRC 501(c)(3) provides, and organization is not organized or operated exclusively for one or more exempt purposes unless it serves a public rather than a private interest.

Treas. Reg. Section 1.501(c)(3)-1(d)(1)(ii) provides, to be charitable, an organization must serve a public rather than a private interest. The organization must demonstrate 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.

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number o exhibit
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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 503 of the Code.

Organization Statement:

The Organization has not provided a position

Government Position:

In accordance with the above-cited provisions of the Code and regulations under sections **6001** and **6033**, organizations 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 and to determine its liability for any unrelated business income tax. The Government has made numerous requests for documentation to support the Organization's exempt status. The Organization has not shown or provided any supporting documentation that it was operated exclusively for exempt purposes per Internal Revenue Code (IRC) 501(c)(3).

According to in the interview, the organization is no longer in operation but has provided no support for this. Further, information obtained during the course of the exam indicate no exempt purpose for this organization and others.

The organization did not produce documents, records, or other information to demonstrate that it is observing the conditions required for the continuation of IRC 501(c)(3).

Revenue Ruling 58-617, 1958-2 CB 260, (Jan. 01, 1958), provides that rulings and determinations letters granting exemption from federal income tax to an organization described in IRC 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 IRC 170, 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 503 of the Code

The Organization's exempt status should be revoked for failure to provide information verifying its continued qualification for exempt status.

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit
Name of taxpayer	Tax Identification Number	Year/Period

Conclusion:

It is the government's position that
exempt purposes per IRC 501(c)(3).

was not operated exclusively for

has failed to demonstrate that it is operated exclusively for one or more of the purposes described in IRC 501(c)(3) or that no part of its net earnings inured to the benefit of any private shareholder or individual. The organization did not produce documents, records, or other information to demonstrate that it is observing the conditions required for the continuation of IRC 501(c)(3).

The organization does not meet the operational requirements under 501(c)(3) of the Internal Revenue Code and their tax- exempt status should be revoked effective as of