



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

Release Number: 202552031
Release Date: 12/26/2025
UIL Code: 501.03-00

Date:
August 12, 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 10, 2025

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 demonstrated that you are organized and operated exclusively for one or more exempt purposes and that no part of your net earnings inures to the benefit of any private shareholder or individual. Your articles of organization do not limit your purposes to one or more exempt purposes. Your articles of organization also expressly empower you to engage in substantial activities which in themselves are not in furtherance of one or more exempt purposes. The purposes for which you were created are broader than the purposes specified in section 501(c)(3). Your assets are also not dedicated to an exempt purpose. You have not demonstrated that, upon dissolution, your assets will be distributed for one or more exempt purposes, or to the Federal Government, or to a State or local government, for a public purpose, or that your assets would be distributed by a court to another organization to be used in such manner as in the judgment of the court will best accomplish exempt purposes. You have also not demonstrated that you are operated exclusively for exempt purposes and that no part of your net earnings inures to the benefit of any private shareholder or individual. You also did not respond to our repeated requests for information about your finances and activities.

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**.

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



Director, Exempt Organizations Examinations

Enclosures:

Publication 1

Publication 594

Publication 892



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

[REDACTED]

[REDACTED]

Date:
November 01, 2024

Taxpayer ID number:

[REDACTED]

Form:

[REDACTED]

Tax periods ended:

[REDACTED]

Person to contact:

Name: [REDACTED]

ID number: [REDACTED]

Telephone: [REDACTED]

Fax: [REDACTED]

[REDACTED]

Address: [REDACTED] [REDACTED]

[REDACTED]

Manager's contact information:

Name: [REDACTED]

ID number: [REDACTED]

Telephone: [REDACTED]

Response due date:

December 2, 2024

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 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,

A large black rectangular redaction box covering the signature and name of the official.

Exempt Organizations Examinations

Enclosures:
Form 886-A
Form 6018

Form 886-A (May 2017)	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

Issue:

Whether _____ meets the qualifications for exemption under section 501(c)(3) of the Internal Revenue Code?

Facts:

() is currently exempt under IRC Section 501(c)(3) as an Animal Protection & Welfare organization. _____ was created to rescue and rehabilitate _____ dogs. _____ was incorporated in _____ as a Non-Profit Corporation. The Revenue Agent conducted research on the Secretary of State Website to obtain _____'s Articles of Incorporation. Articles were filed on _____ and became effective on _____. Per the Articles, _____'s initial planned non-profit activity is “_____” Per the Articles _____ () Code/Nature of Business is as follows:

- _____
- _____

After a review of the Articles, the Revenue Agent determined they lack a purpose and dissolution clause.

The original Form 1023-EZ Streamlined Application for Recognition of Exemption Under Section 501(c)(3) was obtained internally from Rulings and Agreements. After a review of the initial application for exemption, the Revenue Agent noted that _____ claimed it doesn't and won't have annual gross receipts over \$50,000 in any of the past or next 3 years. _____ also claimed that it does not have total assets in which the fair market value (FMV) exceeds \$250,000.

The address provided on the 1023-EZ application is:

The officers listed on the 1023-EZ application are:

_____, Director and Owner & _____, Finance Officer

_____, Welfare Advisor

The date of incorporation provided on the 1023-EZ application is _____, and the state of incorporation or other formation is listed as _____. Revenue Agent noted that _____ is actually incorporated in _____ and there is no corporate record for them in _____. Additionally, the Revenue Agent noted that _____ filed articles of incorporation _____ months after their initial application for exemption was filed and processed.

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checked boxes on the 1023-EZ application attesting to their organizing document meeting the organizational test. No organizing document was submitted with the initial application for exemption.

provided the following purpose on the application:

“

”

attested that it is organized and operated exclusively to further charitable and prevention of cruelty to animals purposes. also attested that it has not and will not conduct activities that violate prohibitions and restrictions to qualify for exemption as a Section 501(c)(3) organization. The foundation classification requested is Section 509(a)(2). This classification is available to organizations that receive more than one-third of their support from contributions, membership fees and gross receipts from activities related to their exempt purposes.

The 1023-EZ application was electronically signed by , Director and Owner on . A favorable determination letter was issued on , and was granted 501(c)(3) status under section 509(a)(2) with an effective date of .

is required to file Form 990 series returns. filed one Form 990-N, Electronic Notice (e-Postcard) return for tax year (filed on) and has not filed any other returns or notices.

The year under examination is . The initial contact letter and information document request (IDR) were mailed to , address on . The address is the current address the government has on file for . A review of this address revealed a failed to respond to this request. Revenue

Agent conducted research on the Secretary of State website to locate a correct mailing address for , but the state website says, “No principal office address found”.

The Revenue Agent used internal sources to locate potential mailing addresses. The initial contact letter and an IDR were sent via certified mail on , to different addresses. The letters were mailed to the address again and to an address located in . The status of letters is undeliverable. If letters are not retrieved from the , they will be returned to the Internal Revenue Service (IRS).

Revenue Agent attempted contacting for the initial contact phone call on , dialing the number provided on the 1023-EZ application. No one answered and a voicemail message was left for . The Revenue Agent never received a call back from that number. Since no other phone number for was on file, the Revenue Agent used external and internal sources to locate potential phone numbers for officers.

potential phone numbers were identified through internal sources. The potential phone number was called, and someone answered, but the call dropped. The phone number was dialed again, and the same thing happened. The potential phone number was dialed and is disconnected. The potential phone

Form 886-A (May 2017)	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
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numbers were called on the following day and nothing changed. and/or
have not responded to calls nor the letters.

Lastly, the Revenue Agent mailed Form 4759 – Address Information Request to the located in
. The form was returned, and the selected “Moved, left no forwarding address”.
Ultimately, several attempts by the Revenue Agent to contact were unsuccessful.

The Revenue Agent conducted web research and located a of “”,
by the, in their mission to rescue at
properties located in law enforcement was contacted regarding
abandoned without care. After the enforcement
contacted the to deploy state licensed veterinarians, volunteers, and a skilled rescue
team consisting of organizations that specialize in rescue and cruelty documentation.

The Revenue agent also located an article written by the at,
that includes and after allegedly being arrested and charged with
multiple counts of animal cruelty.

In addition, the Revenue Agent found name on to the
was arrested by the
at, on, for charges of animal cruelty, and aggravated cruelty of
a dog or cat with a \$ bond.

Law:

Internal Revenue Code Section 501(c)(3) exempts from Federal income tax: 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 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

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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.

Treasury Regulations Section 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. Section 1.501 (c)(3)-1(b)(1)(i) provides that an organization is organized exclusively for one or more exempt purposes only if its articles of organization limit the purposes of such organization to one or more exempt purposes and do not expressly empower the organization to engage, otherwise than as an insubstantial part of its activities, in activities that in themselves are not in furtherance of one or more exempt purposes.

Internal Revenue Code Section 6001 provides that every person liable for any tax imposed by the IRC, or for the collection thereof, shall keep adequate records as the Secretary of the Treasury or his delegate may from time to time prescribe.

Treas. Reg. § 1.6001-1(c) states that in addition to such permanent books and records as are required by paragraph (a) of this section with respect to the tax imposed by section 511 on unrelated business income of certain exempt organizations, every organization exempt from tax under section 501(a) shall keep such permanent books of account or records, including inventories, as are sufficient to show specifically the items of gross income, receipts and disbursements. Such organizations shall also keep such books and records as are required to substantiate the information required by section 6033. See section 6033 and §§1.6033-1 through -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.

Treas. Reg. § 1.6033-1(h)(2) states every organization which has established its right to exemption from tax, whether or not it is required to file an annual return of information, shall submit such additional information as may be required by the district director for the purpose of enabling him to inquire further into its exempt status and to administer the provisions of subchapter F (section 501 and following), chapter 1 of the Code, and of section 6033. See section 6001 and § 1.6001-1 with respect to the authority of the district director or directors of service centers to require such additional information and with respect to the permanent books of account or records to be kept by such organizations.

Rev. Rul. 66-359, 1966-2 C.B. 219, provides exemption to an organization that was organized and operated to promote humane treatment of laboratory animals.

Rev. Rul. 74-194, 1974-1 C.B.130, describes an organization formed to prevent cruelty to unwanted animals by preventing the overbreeding of cats and dogs. The organization advocated the spaying or neutering of the

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mixed-breed dog and cat, and raised funds to aid pet-owners who desired to spay or neuter their pets but who could not afford the rates charged by veterinarians to perform the operations. There is no relationship between any member of the organization and the veterinarians who performed the operations. The organization was found to be engaged in the prevention of cruelty to animals and accordingly, qualified for exemption from federal income tax under section 501(c)(3) of the Code.

Government's Position:

Treasury Regulations Section 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.

Articles of Incorporation lack a purpose clause and a dissolution clause. Without adequate purpose and dissolution clauses, does not pass the organizational test and is not organized exclusively for one or more exempt purposes under section 501(c)(3) of the Code.

IRC 501(c)(3) provides exemption for organizations that prevent cruelty to animals. If such an organization does not prevent and/or causes cruelty to animals, it should not be exempt. The operators/owners of were charged with multiple counts of felony animal cruelty after abandoning dogs at different properties in the heat without food, water, or care. Dogs were either running loose, tethered to trees, decomposed, or housed in small hot cages. Some of the dogs' medical conditions were so far advanced that they had to be euthanized onsite. Surviving dogs were suffering from bite wounds, worms, parasites, and dental damage. Therefore, is not an exempt organization described in Rev. Rul. 66-359 because is not organized and operated to promote humane treatment of animals. Additionally, is not like the exempt organization described in Rev. Rul. 74-194 which prevented the suffering of unwanted animals. does not prevent cruelty to animals and does not operate for 501(c)(3) purposes.

Finally, has failed to provide records as is required in Code § 6033(a)(1) and Regulation § 1.6033-1(h)(2). failed to provide any organizational or financial information that the government requested during the examination. The government attempted to obtain these records numerous times by mail and phone. Without the records, the government cannot verify that is operating according to their exempt purpose. Government's position is that , then, is not operating for exempt purposes and has not provided anything to the contrary.

Taxpayer's Position:

The taxpayer did not respond to phone calls and requests for supporting documentation. Currently, the taxpayer's position is unknown.

Conclusion:

IRC 501(c)(3) provides exemption for organizations that prevent cruelty to animals. The operators/owners of were charged with multiple counts of felony animal cruelty

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. Therefore, does not prevent cruelty to animals and does not operate for 501(c)(3) purposes.

has also failed to provide required documentation, thereby failing to comply with the Code, and failing to show any evidence of their exempt activities. The government has no reason to believe that is operating for exempt purposes.

Accordingly, the government is proposing revocation of tax-exempt status effective . Contributions to are not deductible under section 170 of the Code. Since will no longer have tax-exempt status, they are liable for filing Form 1120, U.S. Corporation Income Tax Return. If the proposed revocation becomes final, appropriate state officials will be notified of such action in accordance with §6104(c) of the Internal Revenue Code.