



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

Date:
10/7/2025
Employer ID number:

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

Release Number: 202601016
Release Date: 1/2/2026

B = Date

UIL: 6033.01-00

Dear :

Why you're receiving this letter

This is in response to your B 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)(i) provides that an integrated auxiliary of a church exempt from taxation under Internal Revenue Code (IRC) Section 501(a) isn't required to file Form 990. The term "integrated auxiliary of a church" is defined in Treas. Reg. Section 1.6033-2(h). Based on the information you provided, we determined you qualify for classification as an integrated auxiliary of a church. Therefore, in accordance with Treas. Reg. Section 1.6033-2(g)(1)(i), 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

If you have questions, you can call the contact person shown on the first page of this letter.

Keep a copy of this letter for your records.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements