



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

Date:  
10/29/2025  
Employer ID number:

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

Release Number: 202604003  
Release Date: 1/23/2026

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.

Internal Revenue Code (IRC) Section 6033(a)(3)(B) and the accompanying regulations provide us discretionary authority to decide that certain exempt organizations aren't required to file annual information returns on Form 990. Under this discretionary authority, Revenue Procedure 95-48 explains that governmental units and affiliates of these units exempt from federal income tax under IRC Section 501(a), don't have to file Form 990. Based on the information you provided, we determined you qualify for classification as a governmental unit or an affiliate of this unit. Therefore, in accordance with Rev. Proc. 95-48, 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