



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

Date:
03/27/2026
Employer ID number:

Form you must file:

Tax years:

Person to contact:

Release Number: 202625024
Release Date: 6/18/26
UIL Code: 501.03-30

Dear :

This letter is our 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). Recently, we sent you a proposed adverse determination in response to your application. The proposed adverse determination explained the facts, law, and basis for our conclusion, and it gave you 30 days to file a protest. Because we didn't receive a protest within the required 30 days, the proposed determination is now final.

Because you don't qualify as a tax-exempt organization under IRC Section 501(c)(3), donors generally can't deduct contributions to you under IRC Section 170.

We may notify the appropriate state officials of our determination, as required by IRC Section 6104(c), by sending them a copy of this final letter along with the proposed determination letter.

You must file the federal income tax forms for the tax years shown above within **30 days** from the date of this letter unless you request an extension of time to file. For further instructions, forms, and information, visit www.irs.gov.

We'll make this final adverse determination letter and the proposed adverse determination letter available for public inspection after deleting certain identifying information, as required by IRC Section 6110. Read the enclosed Letter 437, Notice of Intention to Disclose - Rulings, and review the two attached letters that show 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 about this letter, you can call the contact person shown above. If you have questions about your federal income tax status and responsibilities, call our customer service number at 800-829-1040 (TTY 800-829-4933 for deaf or hard of hearing) or customer service for businesses at 800-829-4933.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Enclosures:

Letter 437

Redacted Letter 4034

Redacted Letter 4038



Department of the Treasury
Internal Revenue Service

Date: 02/04/2026

Employer ID number:

Person to contact:

Name:

ID number:

Telephone:

Fax:

Legend:

M = State

N = Date

P = Date

UIL:

501.03-30

Dear _____ :

We considered your application for recognition of exemption from federal income tax under Internal Revenue Code (IRC) Section 501(a). We determined that you don't qualify for exemption under IRC Section 501(c)(3). This letter explains the reasons for our conclusion. Please keep it for your records.

Issues

Do you qualify for exemption under IRC Section 501(c)(3)? No, for the reasons stated below.

Facts

You were incorporated on N in the state of M. Your organizing document states your purpose is to promote and protect Christian values and principles in the current public culture. There is no further language limiting your purposes or powers to those recognized as being exclusively within the purview of IRC Section 501(c)(3).

Your Form 1023, Application for Recognition of Exemption Under IRC Section 501(c)(3), submission provided additional information. Your narrative indicated that you are dedicated to educating, inspiring and empowering Christians to stand and speak God's truth and love in a culture that has rejected both. Further, you marked "yes" to the question of whether you would support or oppose candidates in political campaigns in any way. You replied that you will support candidates in political campaigns who hold to Christian ethics. You also marked "yes" to the question of whether the organization would attempt to influence legislation. To this you added that you would educate Christians to vote their values and beliefs.

We requested clarification of your activities. You expounded that you host prayer meetings, events and outreaches. You will create and distribute resources designed to promote and advance the word of God on spiritual and moral issues facing this generation. You also intend to form other local chapters. We allowed

additional time for more information to be submitted but no further details or explanations were provided on any of your activities.

Your financial data shows all income coming from gifts grants and donations. You reported no expenses.

Law

Internal Revenue Code Section 501(c)(3) provides for the exemption from federal income tax of organizations organized and operated exclusively for charitable or educational purposes, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation (except as otherwise provided in section 501(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 Regulation Section 1.501(c)(3)-1(a)(1) provides that, to be exempt as an organization described in IRC Section 501(c)(3), an organization must be both organized and operated exclusively for one or more of the purposes specified in such section. 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) 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 which in themselves are not in furtherance of one or more exempt purposes.

Treas. Reg. Section 1.501(c)(3)-1(c)(1) provides that an organization will be regarded as operated exclusively for one or more exempt purposes only if it engages primarily in activities which accomplish one or more of such exempt purposes specified in IRC Section 501(c)(3). An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.

Treas. Reg. Section 1.501(c)(3)-1(c)(3)(i) states that an organization is not operated exclusively for one or more exempt purposes if it is an "action" organization.

Treas. Reg. Section 1.501(c)(3)-1(c)(3)(iii) defines an "action" organization as an organization that participates or intervenes, directly or indirectly, in any political campaign on behalf of or in opposition to any candidate for public office. The term "candidate for public office" is defined as an individual who offers himself, or is proposed by others, as a contestant for an elective public office, whether such office be national, state, or local. The regulations further provide that activities that constitute participation or intervention in a political campaign on behalf of or in opposition to a candidate include, but are not limited to, the publication or distribution of written statements or the making of oral statements on behalf of or in opposition to such a candidate.

Revenue Ruling 2007-41, 2007-25 I.R.B., provides the following guidance on Issue Advocacy vs. Political Campaign Intervention:

Section 501(c)(3) organizations may take positions on public policy issues, including issues that divide candidates in an election for public office. However, Section 501(c)(3) organizations must avoid any issue advocacy that functions as political campaign intervention. Even if a communication does not expressly tell an audience to vote for or against a specific candidate, an organization is at risk of violating the political campaign intervention prohibition if there is any message favoring or opposing a candidate. A statement can identify a

candidate not only by stating the candidate's name but also by other means such as showing a picture of the candidate, referring to political party affiliations, or other distinctive features of a candidate's platform or biography. All the facts and circumstances need to be considered to determine if the advocacy is political campaign intervention.

Revenue Procedure 2025-5, Section 3, states that a determination letter or ruling on exempt status is issued based solely upon the facts and representations contained in the administrative record. The applicant is responsible for the accuracy of any factual representations or attestations contained in the application. Section 6 (and its predecessors) provides that a favorable determination letter or ruling will be issued to an organization only if its application and supporting documents establish that it meets the particular requirements of the section under which exemption from federal income tax is claimed.

In Universal Life Church, Inc. v. United States, 372 F. Supp. 770 (E.D. Cal. 1974), the court concluded that "one seeking a tax exemption has the burden of establishing his right to a tax-exempt status."

Pius XII Academy, Inc. v. Commissioner, T.C. Memo. 1982-97, affd. 711 F.2d 1058 (6th Cir. 1983), provides that an organization must establish through the administrative record that it operates as an exempt organization. Denial of exemption may be based solely upon failure to provide information describing in adequate detail how the operational test will be met.

Application of law

Per Revenue Procedure 2025-5, Section 3, rulings on exempt status are based solely upon the facts and representations contained in the administrative record. The applicant is responsible to represent the accuracy and completeness of the information contained in the application submission (administrative record). Section 6 (and its predecessors) provides that a favorable determination letter or ruling will be issued to an organization only if its submission demonstrates that it meets the particular requirements of the section under which exemption from federal income tax is claimed. You have not provided such evidence or demonstrated how you meet the standards of IRC Section 501(c)(3).

IRC Section 501(c)(3) sets forth two main tests for qualification for exempt status. As stated in Treas. Reg. 1.501(c)(3)-1(a)(1), an organization must be both organized and operated exclusively for purposes described in IRC Section 501(c)(3). The purpose stated in your organizing document does not limit your purposes exclusively to those recognized under IRC Section 501(c)(3). As a result, you have not satisfied the organizational test described in Treas. Reg. Section 1.501(c)(3)-1(b)(1)(i).

By participating in or intervening in political campaigns on behalf of or in opposition to any candidate for public office you meet the definition of an "action organization" within the meaning of the regulations. See Treas. Reg. Section 1.501(c)(3)-1(c)(3)(i)-(iii). On your Form 1023, you affirmed that you would support or oppose candidates in political campaigns and that you would attempt to influence legislation. Specifically, you indicated that you would take part in political campaign intervention by endorsing specific candidates that are in line with your beliefs. You also stated that you would educate Christians to vote their values and beliefs. As noted in Rev. Rul. 2007-41, these activities point to the fact that you are participating in political campaign intervention. You provided no additional facts or details to consider. Thus, you have failed to establish that you are not an action organization. Accordingly, pursuant to Treas. Reg. Section 1.501(c)(3)-1(c)(3)(i), you are not operated exclusively for one or more exempt purposes.

Pius XII Academy, Inc. found that failure to provide information describing in adequate detail how the operational test will be met is a justifiable reason to deny a request for exemption. Your submission did not provide clear evidence that your activities further an exempt purpose. Simply stating you are dedicated to educating, inspiring and empowering Christians does not provide sufficient evidence of operating exclusively for exempt purposes. When asked for clarity and more detail, your response did not demonstrate how your activities were operated exclusively for exempt purposes or operated in an exempt manner. You provided no details on any prayer meetings, events and/or outreaches. You did not submit any examples of materials and/or resources you would use to promote and advance the word of God on spiritual and moral issues. There was no explanation of how or why you would form other local chapters or how doing so would further an exempt purpose. Further, you provided no additional details on your planned political campaign intervention or attempts to influence legislation. Thus, you fail the operational test as noted in Treas. Reg. Section 1.501(c)(3)-1(c)(1).

The organization seeking a tax exemption has the burden of establishing its right to a tax-exempt status [See Universal Life Church, Inc.]. You have not met your burden of proof that you qualify for tax exemption you are seeking.

Conclusion

The indications that you will participate in political campaign intervention bars you from being recognized as exempt under IRC Section 501(c)(3). Further, you do not meet the organizational or operational tests required under Section 501(c)(3).

If you agree

If you agree with our proposed adverse determination, you don't need to do anything. If we don't hear from you within 30 days, we'll issue a final adverse determination letter. That letter will provide information on your income tax filing requirements.

If you don't agree

You have a right to protest if you don't agree with our proposed adverse determination. To do so, send us a protest within 30 days of the date of this letter. You must include:

- Your name, address, employer identification number (EIN), and a daytime phone number
- A statement of the facts, law, and arguments supporting your position
- A statement indicating whether you are requesting an Appeals Office conference
- The signature of an officer, director, trustee, or other official who is authorized to sign for the organization or your authorized representative
- The following declaration:

For an officer, director, trustee, or other official who is authorized to sign for the organization:

Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and to the best of my knowledge and belief, the request or the modification contains all relevant facts relating to the request, and such facts are true, correct, and complete.

Your representative (attorney, certified public accountant, or other individual enrolled to practice before the IRS) must file a Form 2848, Power of Attorney and Declaration of Representative, with us if they haven't already done so. You can find more information about representation in Publication 947, Practice Before the IRS and Power of Attorney.

We'll review your protest statement and decide if you gave us a basis to reconsider our determination. If so, we'll continue to process your case considering the information you provided. If you haven't given us a basis for reconsideration, we'll send your case to the Appeals Office and notify you. You can find more information in Publication 892, *How to Appeal an IRS Determination on Tax-Exempt Status*.

If you don't file a protest within 30 days, you can't seek a declaratory judgment in court later because the law requires that you use the IRC administrative process first (IRC Section 7428(b)(2)).

Where to send your protest

Send your protest, Form 2848, if applicable, and any supporting documents to the applicable address:

U.S. mail:

Internal Revenue Service
EO Determinations Quality Assurance
Mail Stop 6403
PO Box 2508
Cincinnati, OH 45201

Street address for delivery service:

Internal Revenue Service
EO Determinations Quality Assurance
550 Main Street, Mail Stop 6403
Cincinnati, OH 45202

You can also fax your protest and supporting documents to the fax number listed at the top of this letter. If you fax your statement, please contact the person listed at the top of this letter to confirm that they received it.

You can get 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 listed at the top of this letter.

Contacting the Taxpayer Advocate Service

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 if 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.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements