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

[redacted]

Release Number: 202630016
Release Date: 7/24/26
UIL Code: 501.03-00

Date:
January 13, 2026
Taxpayer ID number (last 4 digits):
[redacted]
Form:
[redacted]
Tax periods ended:
[redacted]
Person to contact:
Name: [redacted]
ID number: [redacted]
Telephone: [redacted]
Fax: [redacted]
Last day to file petition with United States Tax Court:
April 13, 2026

CERTIFIED MAIL - Return Receipt Requested

Dear [redacted]:

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 [redacted]. Your determination letter dated [redacted], is revoked.

Our adverse determination as to your exempt status was made for the following reasons: Your organization does not perform any exempt activities. Under IRC Section 501(c)(3) and Treas. Reg. Section 1.501(c)(3)-1(c), an organization with little or no operations or financial activities fails to meet the operational requirements. Therefore, you do not meet requirements under IRC Section 501(c)(3) and Treas. Reg. Section 1.501(c)(3)-1(c) to be exempt.

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,

[redacted]

Lynn A. Brinkley
Director, Exempt Organizations Examinations

Enclosures:
Publication 1
Publication 594
Publication 892

cc: [redacted] (Representative)

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

[redacted]

Date:
October 7, 2025
Taxpayer ID number:
[redacted]
Form:
[redacted]
Tax periods ended:
[redacted]
Person to contact:
Name:
ID number: [redacted]
Telephone: [redacted]
Fax: [redacted]
Manager's contact information:
Name: [redacted]
ID number: [redacted]
Telephone:
Response due date:
November 10, 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 IRC 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 IRC 501(c)(3) for the periods above.

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.

[redacted]
Tax Compliance Officer

Enclosures:
Form 886-A, Form 4621,
Form 6018, Pub 3498-A, Pub 892

Form **886-A** (May 2017)	Department of the Treasury – Internal Revenue Service **Explanations of Items**	Schedule number or exhibit
Name of taxpayer [redacted]	Tax Identification Number *(last 4 digits)* [redacted]	Year/Period ended [redacted]

Date of Notice: [redacted]

Issues:

Whether the exempt status of [redacted] qualified for exemption under IRC § 501(c)(3) should be revoked, effective [redacted] because it is not operating exclusively for exempt purposes within the meaning of section 501(c)(3) and Treas. Reg. § 1.501(c)(3)-1(b)?

Facts:

[redacted] applied for tax-exempt status by filing the Form 1023, *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, on [redacted] and was granted tax-exempt status as a 501(c)(3) through Letter 947 on [redacted] with an effective date of [redacted]

The organization filed Form 990-N for tax year ending [redacted]

Section 501(c)(3) requires that an organizing document must limit your purposes to one or more exempt purposes within section 501(c)(3). An organization exempt under 501(c)(3) needs to be organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary or educational purposes and to foster national and amateur sports competition.

The organization was selected for audit to ensure that the activities and operations align with their approved exempt status.

Per the State of [redacted] website, [redacted] was dissolved [redacted].

Correspondence for the audit was as follows:

- Letter 6031 (Rev. 9-2022), *Initial Exam Appointment*, Information Document Request (IDR) and attachments, were mailed to the organization on [redacted] to [redacted] and , [redacted] to [redacted] address with a response date of [redacted].
- Letter 1477, (Rev. 10-2021), *Follow-up – Exempt Organizations Compliance Area*, with attachments, was mailed by certified mail to [redacted] to [redacted] and [redacted] addresses on [redacted], with a response date of [redacted], [redacted] Article Number [redacted]. Per the [redacted] ([redacted] tracking this was delivered and signed for [redacted] and [redacted]

- Letter 5077-B (Rev. 1-2017), *TE/GE IDR Delinquency Notice*, with attachments, was mailed by certified mail to [redacted] on [redacted] with a response date of [redacted]. Article. Per the [redacted] tracking this was delivered and signed for [redacted].

Telephone contact for the audit was as follows:

- [redacted], Tax Compliance Officer ([redacted]) received a voicemail from [redacted] at [redacted]. [redacted] returned call stating he was the organization's Power of Attorney (POA). [redacted] received Form 2848 and held interview. Interview did not bring up issues.

- [redacted], [redacted] called [redacted], inquiring on when the IDR response would be sent. [redacted] replied "it would be uploaded tomorrow".

- [redacted], [redacted] received Information Document request for [redacted] Documents included showed the [redacted] bank transaction made by [redacted] was [redacted] and the bank account is closed. [redacted] called [redacted] who verbally confirmed the Organization has been inactive since [redacted] and the EIN was being held, in case there is a need for a tax exempt purpose again. [redacted] assessed That inactivity was a cause under law for revocation in Treas. Reg. Section 1.501(c)(3)-1(c). [redacted] advised she would confirm with Manager and seek alternative course. The Manager confirmed there is no other course of action.

- [redacted] began revocation process.

Law:

Internal Revenue Code (IRC) §501(c)(3) of the Code provides that an organization organized and operated exclusively for charitable or educational purposes is exempt from Federal income tax, provided no part of its net earnings inures to the benefit of any private shareholder or individual.

Treasury Regulations (Regulation) 1.501(c)(3)-1 In order to be exempt under §501(c)(3) the organization must be both organized and operated exclusively for one or more of the purposes specified in the section. (religious, charitable, scientific, testing for public safety, literary or educational).

Regulation §1.501(c)(3)-1(a)(1) of the regulations states that in order to be exempt as an organization described in 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 test or the operational test, it is not exempt.

Regulation §1.501(c)(3)-1(c)(1) of the regulations provides that an organization will not be regarded as "operated exclusively" for one or more exempt purposes described in section 501(c)(3) of the Code if more than an insubstantial part of its activities is not in furtherance of a 501(c)(3) purpose. Accordingly, the organization does not qualify for exemption under section 501(c)(3) of the Code.

Organization's Position:

Taxpayer's position is unknown at this time.

Government's Position:

One qualification for exemption, as outlined in Treas. Reg. Section 1.501(c)(3)-1(c), is specifically related to an organization's activities. 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 exempt purposes as specified in I.R.C. section 501(c)(3). Your organization is not furthering its exempt purpose when you do not perform any exempt activities.

An organization with little or no operations or financial activities may fail to meet the operational requirements for continued exemption under I.R.C. section 501(c)(3) and Treas. Reg. Section 1.501(c)(3)-1(c).

The organization stated it has not been in operation since [redacted] If an organization does not to meet either the organizational test or the operational test, it is not exempt.

Conclusion:

Based on the foregoing reasons, the organization does not qualify for exemption under section 501(c)(3) and its tax-exempt status should be revoked.

The organization has not established that it is observing the conditions required for the continuation of its existing exempt status or that it is organized and operated exclusively for an exempt purpose as stated in IRC § 501(c)(3). Accordingly, the organization's exempt status is revoked effective [redacted]

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Form 1120, *U.S. Corporation Income Tax Return*, should be filed for the tax periods after [redacted]