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

[redacted]

Release Number: 202630018
Release Date: 7/24/26
UIL Code: 501.03-00

Date:
[redacted]
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:
[redacted]

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: Federal tax law mandates that exempt organizations be organized and operated exclusively for purposes described in Internal Revenue Code Section 501(c)(3). Our review shows that you have not conducted any activities associated with your tax exempt purpose since 2019 and, as such, have failed to meet the operational requirements to continue your tax-exempt status under IRC section 501(c)(3).

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**.

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.

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

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

[redacted]

Date:
[redacted]
Taxpayer ID number:
[redacted]
Form:
[redacted]
Tax periods ended:
[redacted]
Person to contact:
Name: [redacted]
ID number: [redacted]
Telephone: [redacted]
Fax: [redacted]
Manager's contact information:
Name: [redacted]
ID number: [redacted]
Telephone: [redacted]
Response due date:
[redacted]

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 that we refer this matter for technical advice from the Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes) if you feel the issue hasn't been addressed in published precedent or has been treated inconsistently by the IRS. If you're considering making such a request, contact the person shown at the top of this letter. A decision made in a technical advice memorandum related to tax-exempt status is final if it is issued before an appeal is requested. You will not be able to appeal to the IRS Appeals Office if you disagree with the technical advice memorandum.

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,

[redacted] [redacted]

Jason Brasch

Enclosures:
Form 886-A
Form 6018
Form 4621-A
Publication 1
Publication 892
Publication 3498

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

ISSUE:
Whether [redacted] ("Taxpayer") qualifies for tax-exemption as an organization described in the Internal Revenue Code Section 501(c)(3).

FACTS:
Taxpayer was incorporated under the laws of the State of [redacted] as a non-profit corporation on [redacted] and has a current status of "active". Taxpayer was granted tax exempt status under Internal Revenue Code Section 501(c)(3) on [redacted] as a publicly supported organization under [redacted] and [redacted].

The planned activities consisted of a national [redacted] movement, fundraising to assist other 501(c)(3) organizations, and administrative and promotional activities.

The Taxpayer has been filing the Form [redacted] from years [redacted].

On [redacted], the assigned agent made initial contact and sent Letter 6031 and IDR 1 requesting financial documentation for tax period [redacted] and a three-year average of gross receipts. After [redacted] of no response, the assigned agent issued Letter 5077-B, TE/GE IDR Delinquency Notice. On [redacted], the assigned agent issued Letter 5077-A, Pre-Summons Notice. The assigned agent received IDR 1 response on [redacted], stating that there was no activity conducted during the tax year [redacted].

On [redacted], the initial interview was conducted with [redacted] President and [redacted] ("POA"), representing the Taxpayer. [redacted] stated that the organization has been inactive since [redacted], and thus has not performed any activities associated with the exempt purpose or conducted and financial activity during the year under examination.

IDR 2 was sent on [redacted], requesting proof of the closed bank accounts, verification of no financial activity during the examination year, and clarification of the debt cancellation associated with one of the organizations accounts amounting to [redacted]. The organization has yet to provide the requested information.

LAW:
IRC 501(c)(3) exempts from federal income tax organizations which are 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 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.

Section 1.501(c)(3)-1 (a)(1) of the Regulations provides that in order to be exempt as an organization described in section 501(c)(3) of the Code, the organization must be one that is both organized and operated exclusively for one or more of the purposes specified in that section.

Section 1.501(c)(3)-1(c)(1) of the Regulations provides that an organization 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 section 501(c)(3). Reg. 1.501(c)(3)-1 (d)(i) states that an organization may be exempt as an organization described in 501(c)(3) if it is organized and operated exclusively for one or more of the following purposes: religious, charitable, scientific, testing for public safety, literary, educational, or prevention of cruelty to children or animals.

Revenue Ruling 58-617, 1958-2 CB 260, (Jan. 01, 1958), provides that rulings and determinations letters granting exemption from federal income tax to an organization described in IRC 501(a) of the Internal Revenue Code of 1954, to which contributions are deductible by donors in computing their taxable income in the manner and to the extent provided by IRC 170 , are effective only so long as there are no material changes in the character of the organization, the purposes for which it was organized, or its methods of operation. Failure to comply with this requirement may result in serious consequences to the organization for the reason that the ruling or determination letter holding the organization exempt may be revoked retroactively to the date of the changes affecting its exempt status, depending upon the circumstances involved, and subject to the limitations on retroactivity of revocation found in 503 of the Code.

TAXPAYER POSITION:
The Taxpayer's position is currently unknown.

GOVERNMENT POSITION:
The Taxpayers exempt purpose was to implement a national [redacted] movement and fundraise with other 501(c)(3) organizations. The Taxpayer has not conducted any charitable activities since [redacted].

Section 1.501(c)(3)-1 (d)(i) of the Regulations provides that an organization may be exempt as an organization described in 501(c)(3) if it is organized and operated exclusively for one or more of the following purposes: religious, charitable, scientific, testing for public safety, literary, educational, or prevention of cruelty to children or animals.

In relation to Revenue Ruling 58-617, an organization's exempt status will remain in effect only so long as there are no material changes in the character of the organization, the purposes for which it was organized, or its method of operations. The Taxpayer did not conduct any exempt activities outlaid in IRC Section 501(c)(3) from [redacted], which is a material change in the character for which Taxpayer was organized.

As such, the organization fails to meet the operational requirements to continue its tax-exempt status under IRC section 501(c)(3). Therefore, The Taxpayer's tax-exempt status should be revoked with an effective revocation date of [redacted].

Conclusion:

The Taxpayer does not meet the operational requirements under 501(c)(3) of the Internal Revenue Code, and the organization's tax-exempt status should be revoked as of [redacted].

Forms 1120, U.S. Corporation Income Tax Return should be filed for the calendar years [redacted], should there be any corrected tax liability.