



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

Date:
07/08/2026
Employer ID number:

Person to contact:
Name:
ID number:
Telephone:
UIL: 6033.01-00

Release Number: 202640014
Release Date: 10/2/26

Dear :

We received your request to be exempt from the requirement to file Form 990, Return of Organization Exempt from Income Tax on

What you need to know

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 96-10 explains that certain organizations affiliated with a church or convention, or association of churches, exempt from federal income tax under IRC Section 501 (c)(3) don't have to file Form 990. Based on the information you provided, we determined you qualify for classification as one of these organizations. Therefore, in accordance with Rev. Proc. 96-10, you're not required to file Form 990. We'll update our records accordingly.

We'll make this letter available for public inspection after making deletions such as the names, addresses, and other identifying details, as required by IRC Section 6110. We're also sending you Letter 437, Notice of Intention to Disclose Rulings and a copy of the letter as it will appear with 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 contact the person listed at the top of this letter.

We sent a copy of this letter to the representative as indicated on your power of attorney.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Enclosures:
Letter 437
Letter 4715