



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

Date:

Taxpayer ID number (last 4 digits):

Form:

Tax periods ended:

Person to contact:

Last day to file petition with United States  
Tax Court:

Release Number: 202642017

Release Date: 10/16/26

UIL Code: 501.03-00

**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: Organizations described in IRC Section 501(c)(3) and exempt under IRC Section 501(a) must be both organized and operated exclusively for exempt purposes. You failed to provide information and documents in response to repeated reasonable requests to allow the Internal Revenue Service to examine your receipts, expenditures, and activities. As such, you failed to demonstrate that you are organized and operated exclusively for charitable, educational, or other exempt purposes within the meaning of 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](https://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](https://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](https://uscfc.uscourts.gov)

**US District Court for the District of Columbia**  
333 Constitution Avenue, NW  
Washington, DC 20001  
[dcd.uscourts.gov](https://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](https://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](https://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](https://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,

**Lynn A.  
Brinkley**

Digitally signed by  
Lynn A. Brinkley  
Date: 2026.03.30  
14:26:35 -04'00'

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]

0 [Redacted]

Taxpayer ID number:

[Redacted]

Form:

[Redacted]

Tax periods ended:

[Redacted]

Person to contact:

[Redacted]

Manager's contact information:

[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 [insert code section] 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](http://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](http://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]  
Supervisory Internal Revenue Agent

Enclosures:  
Form 886-A  
Form 6018

|                                 |                                                                                          |                                 |
|---------------------------------|------------------------------------------------------------------------------------------|---------------------------------|
| Form <b>886-A</b><br>(May 2017) | Department of the Treasury - Internal Revenue Service<br><br><b>Explanation of Items</b> | Schedule number or exhibit      |
| Name of taxpayer<br>[REDACTED]  | Tax Identification Number (last 4 digits)<br>[REDACTED]                                  | Year/Period ended<br>[REDACTED] |

**ISSUES:**

Does [REDACTED] qualify for exemption from Federal income tax under Section 501(c)(3) of the Internal Revenue Code.

**FACTS:**

[REDACTED] was granted exemption within the meaning of Section 501(c)(3) by letter 947 dated [REDACTED] with an effective date of [REDACTED]. [REDACTED] was classified as a public charity within the meaning of Section 170(b)(1)(A)(vi).

The Form [REDACTED] Electronic Notice (e-Postcard) for tax year ending [REDACTED] filed by [REDACTED] was selected for examination to ensure that the organization's activities and operations were in compliance with Section 501(c)(3).

An examination for tax year ending [REDACTED] was opened. Initial contact letter 6031 was sent with Form 4564 Information Document Request #01, Publication 1, Publication 5146, and Notice 609 on [REDACTED] with a response due date of [REDACTED]. The correspondence requested a copy of any amendments to governing instruments including Articles, Constitution and By-laws, meeting minutes, and financial data to reconcile the Form [REDACTED] Electronic Notice (e-Postcard) to the organization's books and records.

[REDACTED] did not respond to the initial Form 4564 Information Document Request on [REDACTED].

On [REDACTED], Agent called the telephone number on Form 1023EZ associated to [REDACTED] Executive Director of [REDACTED]. Agent left a voice message for a call back.

On [REDACTED], Agent sent initial contact Letter 6031 and Form 4564 Information Document Request #02 via certified mail to a different address [REDACTED] and a Trustee ([REDACTED]) associated to [REDACTED] with a response due date of [REDACTED].

On [REDACTED], Agent received signed PS F3811 Certified mail, dated [REDACTED]. The certified mail was addressed at [REDACTED].

[REDACTED] did not respond to the initial Form 4564 Information Document Request #02 on [REDACTED].

On [REDACTED], Agent called and spoke to [REDACTED] Executive Director. Agent inquired about initial contact sent to (2) different addresses/trustees. [REDACTED] stated that the EO does not reside at those addresses and have not received IRS letters. EO requested to have initial contact sent to address: [REDACTED] ((Per Form 1 [REDACTED] which appears to be the Executive Director's address).

|                                 |                                                                                                                    |                                 |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------|---------------------------------|
| <b>Form 886-A</b><br>(May 2017) | Department of the Treasury - Internal Revenue Service<br><h2 style="text-align: center;">Explanation of Items</h2> | Schedule number or exhibit      |
| Name of taxpayer<br>[REDACTED]  | Tax Identification Number (last 4 digits)<br>[REDACTED]                                                            | Year/Period ended<br>[REDACTED] |

On [REDACTED], Agent sent initial contact letter 6031 and Form 4564 Information Document Request #03 with current address: [REDACTED] via secure email, with a response due date of [REDACTED].

On [REDACTED], Agent called and spoke to [REDACTED] inquired if able to obtain IRS correspondence and if [REDACTED] has any questions. [REDACTED] states that prior landlord evicted the organization, documents, files, computers and all [REDACTED] belongings were still on the property and landlord would not surrender. [REDACTED] stated it will send information and documentation it had available by response due date of [REDACTED].

[REDACTED] did not respond to the initial Form 4564 Information Document Request #03 on [REDACTED].

On [REDACTED], Agent called and spoke to [REDACTED] Inquired about no contact by response date. [REDACTED] stated that he was waiting on his attorney to get required information from the landlord that has [REDACTED] property/possessions, and then would send required information. Agent inquired about documentation [REDACTED] has, i.e. bank statements, Articles of Incorporation, Bylaws, and chronological evidence of the landlord/EO property situation. Agent explained letter 5077-B Delinquency Notice. Revenue Agent prepared and mailed Letter 5077-B Delinquency Notice with copy of F4564 Information Document Request #03 via certified mail, with a response due date of [REDACTED].

On [REDACTED], received F4564 Information Document Request #03 response. Enclosed were:

- Copy of IRS letter for reference
- Correspondence from [REDACTED] lawyer ([REDACTED]) to property landlord lawyer ([REDACTED]) (18 pages).
- Correspondence: [REDACTED] Superior Court (Civil Action) [REDACTED] vs. [REDACTED] (18 pages).
- Correspondence from [REDACTED] lawyer and property landlord lawyer (34 pages).
- Correspondence: copies of Fire Department-Building Violations; [REDACTED] Superior Court (Civil Action) [REDACTED]; and other correspondence. (31 pages).

[REDACTED] did not provide items # 2- 9 on Form 4564 Information Document Request 03.

- Copies of your governing instruments (e.g., Articles of Incorporation, Bylaws, Trust Documents), including any subsequent amendments.
- Copy of minutes from board and committee meetings held covering the period of [REDACTED].

|                                 |                                                                                                                    |                                 |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------|---------------------------------|
| Form <b>886-A</b><br>(May 2017) | Department of the Treasury - Internal Revenue Service<br><h2 style="text-align: center;">Explanation of Items</h2> | Schedule number or exhibit      |
| Name of taxpayer<br>[REDACTED]  | Tax Identification Number (last 4 digits)<br>[REDACTED]                                                            | Year/Period ended<br>[REDACTED] |

- Copy of bank, credit card and investment statements for the period covering [REDACTED]
- Copy of the transaction register for PayPal, Venmo, cryptocurrency or other virtual payments for the period covering [REDACTED]
- If you use QuickBooks accounting software, please provide the QuickBooks backup file on a flash drive for the period covering [REDACTED]
- If you maintain your books and records with an accounting software package other than QuickBooks, please provide copies of the following reports from that software:
  - a. Chart of Accounts
  - b. Trial Balance (Beginning, Ending and Adjusted)
  - c. General ledger
- If you do not use an accounting software package to maintain your books and record, please provide copies of your financial activity in whatever form it is available (spreadsheet, ledgers, etc.).
- Copy of auditor's report.
- A detailed written statement describing your exempt purpose(s) and current activities.
- List of names and addresses of all officers, directors, and trustees including compensation.
- Please describe how your organization determine compensation for its officers, directors, trustees, and key employees. Your organization must substantiate this information.

On [REDACTED], Agent received signed PS Form 3811 Certified Mail, received and signed by [REDACTED] Executive Director, dated [REDACTED].

On [REDACTED] Agent called [REDACTED] and left a message for a call back. The phone call was in reference to discuss Form 4564-Information Document Request #03 response, Information document request #03 items not received and to schedule an agreed on-site visit. [REDACTED] Executive Director, did not return phone call.

On [REDACTED], Agent called and spoke to [REDACTED] Discussed F4564 Information Document Request #03 items not received. Planned an agreed on-site visit for [REDACTED], at [REDACTED] at exempt organization's new address: [REDACTED]

On [REDACTED], Agent called and spoke to [REDACTED] Discussed scheduled field visit for [REDACTED], that the Supervisory Internal Revenue Agent may attend field visit and discussed Form 4564 Information Document Request #03 items not received.

|                                                                                             |                                                                                                                        |                                                                                              |
|---------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| Form <b>886-A</b><br>(May 2017)                                                             | Department of the Treasury - Internal Revenue Service<br><br><h2 style="text-align: center;">Explanation of Items</h2> | Schedule number or exhibit                                                                   |
| Name of taxpayer<br><div style="background-color: black; width: 100%; height: 40px;"></div> | Tax identification Number (last 4 digits)<br><div style="background-color: black; width: 100%; height: 40px;"></div>   | Year/Period ended<br><div style="background-color: black; width: 100%; height: 40px;"></div> |

**Examination field visit**

A field visit was conducted on [REDACTED], at [REDACTED] at the organization's facility. In attendance: [REDACTED], Revenue Agent; [REDACTED], Supervisory Revenue Agent; and [REDACTED] Executive Director.

An interview was conducted of the organization's activities. According to the Executive Director, the organization educates the community through various programs, including financial literacy, summer programs and enrichment programs that expose the youth to different walks of life such as theater, arts, and traveling.

During the interview, [REDACTED] Executive Director, did not present or provide any official documentation, financial statements or books and records.

**After examination field visit**

On [REDACTED], Agent prepared and mailed Form 4564-Information Documents Request #04, with a response due date of [REDACTED]. The IRS correspondence requested the following:

"Please submit the following information by the due date below:

1. Please provide a list of all officers and board members during calendar year ending [REDACTED]
2. Please provide a current list of all officers and board members.
3. IRS records indicate that your organization received a Form 1099-G in the amount of [REDACTED] from [REDACTED] Economic Development Authority for tax year ending [REDACTED]. Provide an explanation in writing of services provided for the revenue received and any supporting documentation.
4. IRS records indicate that your organization received a Form 1099-NEC in the amount of [REDACTED] from [REDACTED], for tax year ending [REDACTED]. Provide an explanation in writing for the revenue received and any supporting documentation. Provide an explanation in writing as to why the amount of \$[REDACTED] was treated as non-employee compensation to your organization. Provide an explanation in writing and any supporting documentation of any person or persons that performed work for this compensation and what services were performed for this amount?
5. Please provide copies of any contracts, agreements, applications, etc., associated with revenue received for [REDACTED] in tax year ending [REDACTED]
6. Provide copies of any lease agreements and employment contracts for [REDACTED]

|                                 |                                                                                          |                                 |
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| Form <b>886-A</b><br>(May 2017) | Department of the Treasury - Internal Revenue Service<br><br><b>Explanation of Items</b> | Schedule number or exhibit      |
| Name of taxpayer<br>[REDACTED]  | Tax Identification Number (last 4 digits)<br>[REDACTED]                                  | Year/Period ended<br>[REDACTED] |

7. Provide copies of literature such as programs, flyers, and brochures, etc., regarding your exempt activities and youth programs.
8. Provide a list of donors of cash and in-kind contributions and donations for tax year ending [REDACTED]. Provide documentation regarding any donor restrictions associated with any cash or in-kind contributions.
9. During our [REDACTED] interview, you stated you received revenue from after-school and summer youth programs, State grants and parent payments. Please provide documentation of these revenues, i.e., signed applications, agreements, contracts from the State and parents, etc.
10. Provide copies of attendance lists and/or rosters of children participating in your youth programs during tax year ending [REDACTED].
11. As discussed during the [REDACTED] interview, you were informed and requested to provide the responses to the questions on the prior issued IDR(s). Enclosed is the prior Form 4564 Information Document Request #03, dated [REDACTED], indicating that your organization has not submitted the required information. Please provide the requested information for items #1 - 8. If [REDACTED] is unable to submit or provide the requested information, provide a detailed explanation in writing as to why the organization is unable to comply.

**\*NOTE:** Form 4564 Information Document Request #03 is a reissuance of prior Form 4564 Information Document Requests."

[REDACTED] did not respond to Form 4564 Information Document Request #04 on [REDACTED].

### **LAW:**

Internal Revenue Code §501(c)(3) 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 Regulation Section 1.501(c)(3)-1(a) 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).

Treasury Regulation Section 1.501(c)(3)-1(a)(1) states that, in order to be exempt as an organization described in Section 501(c)(3) of the Code, 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.

|                                                                                              |                                                                                                                      |                                                                                              |
|----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| Form <b>886-A</b><br>(May 2017)                                                              | Department of the Treasury - Internal Revenue Service<br><br><b>Explanation of Items</b>                             | Schedule number or exhibit                                                                   |
| Name of taxpayer<br><div style="background-color: black; width: 300px; height: 40px;"></div> | Tax Identification Number (last 4 digits)<br><div style="background-color: black; width: 80px; height: 20px;"></div> | Year/Period ended<br><div style="background-color: black; width: 50px; height: 20px;"></div> |

Treasury Regulation Section 1.501(c)(3)-1(b)(4) holds that an organization is not organized exclusively for one or more exempt purposes unless its assets are dedicated to an exempt purpose. An organization's assets will be considered dedicated to an exempt purpose, for example, if, upon dissolution, such assets would, by reason of a provision in the organization's articles or operation of law, be distributed for one or more exempt purposes.

Treasury Regulation 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 Section 501(c)(3) of the Code. An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.

Treasury Regulation Section 1.501(c)(3)-1(d)(1)(ii) provides that an organization is not organized or operated exclusively for one or more exempt purposes unless it serves a public rather than a private interest.

Internal Revenue Code §6001 provides that every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe. Whenever in the judgment of the Secretary it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show whether or not such person is liable for tax under this title.

Treasury Regulation Section §1.6001-1(c) provides that such permanent books and records as are required by paragraph (a) of this section with respect to the tax imposed by section 511 on unrelated business income of certain exempt organizations, every organization exempt from tax under section 501(a) shall keep such permanent books of account or records, including inventories, as are sufficient to show specifically the items of gross income, receipts, and disbursements. Such organizations shall also keep such books and records as are required to substantiate the information required by section 6033. See section 6033 and §§ 1.6033-1 through 1.6033-3.

Treasury Regulation Section §1.6001-1(e) provides that the books or records required by this section shall be kept at all times available for inspection by authorized internal revenue officers or employees and shall be retained as long as the contents thereof may be material in the administration of any internal revenue law.

Internal Revenue Code §6033(a)(1) provides, except as provided in section 6033(a)(2), every organization exempt from tax under section 501(a) shall file an annual return, stating specifically the items of gross income, receipts and disbursements, and such other information for the purposes of carrying out the internal revenue laws as the Secretary may by forms or regulations prescribe, and keep such records, render under oath such statements, make such other returns, and comply with such rules and regulations as the Secretary may from time to time prescribe.

|                                 |                                                                                      |                                 |
|---------------------------------|--------------------------------------------------------------------------------------|---------------------------------|
| Form <b>886-A</b><br>(May 2017) | Department of the Treasury - Internal Revenue Service<br><b>Explanation of Items</b> | Schedule number or exhibit      |
| Name of taxpayer<br>[REDACTED]  | Tax Identification Number (last 4 digits)<br>[REDACTED]                              | Year/Period ended<br>[REDACTED] |

Rev. Rul. 59-95, 1959-1 C.B. 627, concerns an exempt organization that was requested to produce a financial statement and statement of its operations for a certain year. However, its records were so incomplete that the organization was unable to furnish such statements. The Service held that the failure or inability to file the required information return or otherwise to comply with the provisions of section 6033 of the Code and the regulations which implement it, may result in the termination of the exempt status of an organization previously held exempt, on the grounds that the organization has not established that it is observing the conditions required for the continuation of exempt status.

In *Harding Hospital, Inc. v. United States*, 505 F.2d 1068, 1071 (6th Cir. 1974), the court held that an organization has the burden of proving that it satisfies the requirements of the particular exemption statute. The court noted that whether an organization has satisfied the operational test is a question of fact.

#### **TAXPAYER'S POSITION:**

Does [REDACTED] qualify for exemption from Federal income tax under Section 501(c)(3) of the Internal Revenue Code.

No written position has been provided at this time.

#### **GOVERNMENT'S POSITION:**

Does [REDACTED] qualify for exemption from Federal income tax under Section 501(c)(3) of the Internal Revenue Code.

[REDACTED] does not meet the requirements for recognition of tax exemption under IRC Section 501(c)(3) because it failed the organizational and operational test as described in Treas. Reg. Section 1.501(c)(3)-1(a)(1). In addition, you did not meet the requirements of IRC section 6033, by not providing records requested during the examination.

#### **Organizational Test**

Based on the approved Form [REDACTED] Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, the organization attested that it had organizing document(s) to be incorporated and was formed in the state of [REDACTED]. [REDACTED] did not provide Articles of Incorporation, Bylaws or other organizing document(s) to satisfy its organizational requirements.

|                                                                                             |                                                                                                                      |                                                                                              |
|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
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| Name of taxpayer<br><div style="background-color: black; width: 100%; height: 40px;"></div> | Tax Identification Number (last 4 digits)<br><div style="background-color: black; width: 100%; height: 40px;"></div> | Year/Period ended<br><div style="background-color: black; width: 100%; height: 40px;"></div> |

### Operational test

[REDACTED] is not operated exclusively for exempt purposes under Section 501(c)(3) of the Code. An organization can be recognized as exempt under Section 501(c)(3) of the Code only if it shows that it is both organized and operated exclusively for charitable, educational, or other exempt purposes. If an organization fails to meet either the organizational test or the operational test, it is not exempt. Treas. Reg. Section 1.501(c)(3)-1(a)(1). You do not satisfy the operational test of Treas. Reg. Section 1.501(c)(3)-1(c). Whether an organization operates exclusively in furtherance of an exempt purpose is a question of fact. An organization seeking tax exempt status under Section 501(c)(3) of the Code carries the burden of proving that it satisfies the requirements of the statute. See *Harding Hospital*, 505 F.2d at 1071.

### Failure to provide records

In accordance with the above-cited provisions of the Internal Revenue Code and Treasury Regulations under Sections 6001 and 6033, organizations recognized as exempt from federal income tax must meet certain reporting requirements. These requirements relate to the filing of a complete and accurate annual information return (and other required federal tax forms) and the retention of records sufficient to determine whether such entity is operated for the purposes for which it was granted tax-exempt status and to determine its liability for any unrelated business income tax.

[REDACTED] did not provide sufficient books and records and documentation to support its filed Form [REDACTED] Electronic Notice (e-Postcard) for tax year ending [REDACTED].

### CONCLUSION:

Based on the information provided, the organization does not qualify for exemption because it is not organized and operated exclusively for purposes described in Section 501(c)(3) of the Code. The organization failed the organizational test because it did not provide any organizing document(s).

Additionally, it is the IRS's position that the organization failed to meet the reporting requirements under Sections 6001 and 6033 to be recognized as exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

Based on the foregoing reasons, [REDACTED] does not qualify for exemption from Federal income tax under Section 501(c)(3) of the Internal Revenue Code and its tax-exempt status should be revoked.

Accordingly, the organization's exempt status is revoked effective [REDACTED].

|                                 |                                                                                      |                                 |
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| Form <b>886-A</b><br>(May 2017) | Department of the Treasury - Internal Revenue Service<br><b>Explanation of Items</b> | Schedule number or exhibit      |
| Name of taxpayer<br>[REDACTED]  | Tax Identification Number (last 4 digits)<br>[REDACTED]                              | Year/Period ended<br>[REDACTED] |