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

[redacted]

[redacted]

Release Number: 202644004
Release Date: 10/30/26
UIL Code: 501.03-00

Date:
[redacted]
Taxpayer ID number (last 4 digits):
[redacted]
Form:
[redacted]
Tax periods ended:
[redacted]
Person to contact:
[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.

Organizations described in Section 501(c)(3) of the Internal Revenue Code and exempt under Section 501(a) must be both organized and operated exclusively for exempt purposes. You have failed to produce documents to establish that you are organized and operated exclusively for exempt purposes and that no part of your net earnings inures to the benefit of private shareholders or individuals. You failed to respond to repeated reasonable requests to allow the Internal Revenue Service to examine your records regarding your receipts, expenditures, or activities as required by sections 6001 and 6033(a)(1) of the Code and Rev. Rul. 59-95, 1959-1 C.B. 627. As such, you failed to demonstrate that you are organized and operated exclusively for charitable, educational, or other exempt purposes within the meaning of Internal Revenue Code 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,

Director, Exempt Organizations Examinations

Enclosures:
Publication 1
Publication 594
Publication 892

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

[redacted]

[redacted]

Date: [redacted]
Taxpayer ID number: [redacted]
Form: [redacted] Return
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 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 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.

Sincerely,

[redacted]
Group Manager

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

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]

ISSUE:

Whether [redacted] (The Organization) continues to qualify for tax exemption under Section 501(c)(3) of the Internal Revenue Code (IRC).

FACTS:

The organization was recognized as exempt under IRC 501(c)(3) as a public charity effective on [redacted].

On [redacted], the organization's exempt status as an IRC 501(c)(3) public charity was automatically revoked for failure to file a Form [redacted] for consecutive years.

In [redacted], the Internal Revenue Service (IRS) Small Business/Self Employed Division (SB/SE) initiated an examination of the organization for the tax year ending [redacted] The organization was treated as a non-filing C Corp. On [redacted], an officer of the taxpayer provided the SB/SE examining agent with a Form [redacted] for tax year [redacted] signed by the then-president on [redacted].

IRS Counsel was consulted regarding the validity of the Form [redacted] and the applicable statute of limitations. Counsel advised the following:

> "Pursuant to IRC 6033(j)(1), the taxpayer's tax-exempt status was not revoked until [redacted], [redacted] From [redacted], until [redacted], the taxpayer was a 501(a) organization. As such, it was required to file a Form [redacted] for the [redacted] tax year. Therefore, on [redacted], [redacted] the date that the taxpayer provided the examiner with its [redacted] Form [redacted] the statute of limitations started running. (This is assuming that the Form [redacted] was signed by the appropriate person)."

A postal tracer indicated that the address on the Form [redacted] is not a valid address. The individual, who provided the Form [redacted] has refused to provide a valid mailing address and the contact information for the person that signed the Form [redacted]

On [redacted], IRS Tax-Exempt and Government Entities division (TE/GE) examining agent issued the initial contact package, including Letter 6031, Information Document Request (IDR) #1, Publication 1, Notice 609, Publication 5295, to both the organization and officers' last known addresses below:

1. [redacted]

Certified mail records indicate that two of the three certified letters were delivered successfully to the addresses associated with known officers listed on Form [redacted]. The certified letter mailed to the organization's address was returned as undeliverable on [redacted]. No response was received from the organization.

An entity search on the [redacted] Secretary of State's website shows that the organization is currently listed as "inactive." On [redacted] the Secretary of State administratively dissolved the organization.

On their recent Form [redacted] year ending [redacted] filed by the organization reported [redacted] in governmental grants, with [redacted] in total expenses, of which consisted of two major expenses. They reported [redacted] as "cost of food purchased" and [redacted] as "other salaries and wages." The organization's stated mission is listed as "Empowering women and youth to achieve financial independence and leadership roles in the community."

The organization has not filed any additional information returns beyond the Form [redacted] for tax year ending [redacted] No response or valid address has been identified.

LAWS:

IRC Section 501(c)(3) provides, in part, for the exemption from federal income tax to organizations organized and operated exclusively for charitable, religious or educational purposes, provided that no part of its net earnings inures to the benefit of any private shareholder or individual.

Treasury Regulation Section 1.501(c)(3)-l(a)(l) provides that, in order 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 test or the operational test, it is not exempt.

IRC Section 6001 provides that every person liable for any tax imposed by the IRC, or for the collection thereof, shall keep adequate records as the Secretary of the Treasury or his delegate may from time to time prescribe.

IRC Section 6033(a)(1) every organization exempt from taxation 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 purpose of carrying out the internal revenue laws as the Secretary may by forms or regulations prescribe, and shall 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; except that, in the discretion of the Secretary, any organization described in section 401(a) may be relieved from stating in its return any information which is reported in returns filed by the employer which established such organization.

Treas. Reg. 1.6001-1(a) Except as provided in paragraph (b) of this section, any person subject to tax under subtitle A of the Code (including a qualified State individual income tax which is treated pursuant to section 6361(a) as if it were imposed by chapter 1 of subtitle A), or any person required to file a return of information with respect to income, shall keep such permanent books of account or records, including inventories, as are sufficient to establish the amount of gross income, deductions, credits, or other matters required to be shown by such person in any return of such tax or information.

Treas. Reg. 1.6001-1(c) In addition to 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.

Treas. Reg. 1.6001-1(e) states 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.

Treas. Reg. Section 1.6033-1(h)(2) provides that every organization which has established its right to exemption from tax, whether or not it is required to file an annual return of information, shall submit such additional information as may be required by the district director for the purpose of enabling him to inquire further into its exempt status and to administer the provisions of subchapter F (section 501 and the following), chapter 1 of the Code and IRC Section 6033.

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 IRC § 6033 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.

TAXPAYER'S POSITION:

The taxpayer's position is unknown at this time as the taxpayer has not responded.

GOVERNMENT'S POSITION:

Issue: Whether the organization qualifies for exemption under Section 501(c)(3) of the Internal Revenue Code.

In accordance with the above cited provisions of the Code and regulations under IRC 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 (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.

Here, the organization has failed to respond to correspondence, failed to provide a valid mailing address, and failed to demonstrate that it is operating in accordance with its stated exempt purpose. Aside from the [redacted] Form [redacted] that was filed late with SB/SE during their examination, the organization has not filed any other annual returns. Moreover, the organization has been administratively dissolved by the Secretary of State and has not been located with our attempt.

It is the Service's position that the organization failed to meet the reporting requirements under IRC 6001 and 6033 to be recognized as exempt from federal income tax under IRC 501(c)(3). Accordingly, it is proposed that the organization's exempt status be revoked effective [redacted]

CONCLUSION:

The organization no longer qualifies for exemption under IRC 501(c)(3) as the organization failed to meet the requirements under IRC Section 6001 and 6033 to be recognized as exempt from federal income tax under IRC Section 501(c)(3). Accordingly, the organization's exempt status is revoked effective [redacted].

Form 1120 returns should be filed for the tax periods ending on or after [redacted].