Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date:
08/11/2026

Employer ID number:

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

Release Number: 202645027
Release Date: 11/6/26

Legend:
C = Date

Dear Applicant:

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

What you need to know

Treasury Regulation Section 1.6033-2(g)(1)(iv) provides that a mission society exempt from taxation under Internal Revenue Code (IRC) Section 501(a), and sponsored by, or affiliated with, one or more churches or church denominations that have more than one-half of the activities of such society conducted in or directed at persons in foreign countries, isn't required to file Form 990. Based on the information you provided, we determined you're identified as a mission society. Therefore, in accordance with the above regulation, you're not required to file Form 990. We'll update our records accordingly.

As an organization exempt from federal income tax under IRC Section 501(c)(3), you must fulfill other requirements. You can find helpful information about your responsibilities as a tax exempt organization in Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities.

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
Redacted Letter 4715