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

IRS

Date:
08/17/2026
Employer ID number:

Form you must file:

Tax years:

Person to contact:

Release Number: 202646014
Release Date: 11/13/26
UIL Code: 501.10-00

Dear :

This letter is our 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). Recently, we sent you a proposed adverse determination in response to your application. The proposed adverse determination explained the facts, law, and basis for our conclusion, and it gave you 30 days to file a protest. Because we didn't receive a protest within the required 30 days, the proposed determination is now final.

Because you don't qualify as a tax-exempt organization under IRC Section 501(c)(3), donors generally can't deduct contributions to you under IRC Section 170.

We may notify the appropriate state officials of our determination, as required by IRC Section 6104(c), by sending them a copy of this final letter along with the proposed determination letter.

You must file the federal income tax forms for the tax years shown above within **30 days** from the date of this letter unless you request an extension of time to file. For further instructions, forms, and information, visit www.irs.gov.

We'll make this final adverse determination letter and the proposed adverse determination letter available for public inspection after deleting certain identifying information, as required by IRC Section 6110. Read the enclosed Letter 437, Notice of Intention to Disclose - Rulings, and review the two attached letters that show 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 about this letter, you can call the contact person shown above. If you have questions about your federal income tax status and responsibilities, call our customer service number at 800-829-1040 (TTY 800-829-4933 for deaf or hard of hearing) or customer service for businesses at 800-829-4933.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Enclosures:
Letter 437
Redacted Letter 4034
Letter 4038

Department of the Treasury
Internal Revenue Service

IRS

Date:
06/29/2026
Employer ID number:

Person to contact:
Name:
ID number:
Telephone:
Fax:

Legend:
B = State
C = Date
D = Name
E = Name
F = Name
G = Name
H = Name
J = Name
K = Name
L = Name

UIL:
501.10-00

Dear :

We considered your application for recognition of exemption from federal income tax under Internal Revenue Code (IRC) Section 501(a). We determined that you don't qualify for exemption under IRC Section 501(c)(10). This letter explains the reasons for our conclusion. Please keep it for your records.

Issues
Do you qualify for exemption under IRC Section 501(c)(10)? No, for the reasons stated below.

Facts
You were formed as a nonprofit corporation in B on C. Your Articles of Incorporation state that your purpose is to promote the fraternity's core principles of brotherhood. scholarship and service through membership services for members; scholarships and continuing educational opportunities for youth aux, collegiate and alumni brothers.

Your application states you rais funds through various community activities and events to help young men and women attend college by providing scholarships. You support an H initiative which is designed to bring D men into the schools in the community. You also work with teachers and principals to assist students in improving their knowledge, academic skills and building students' literacy. Through your D wellness program, you educate and inform your members and the community about key health issues facing men of color, such as sickle cell. Your D advocacy programs in an initiative that focuses on building your collective voice around

legislative policies that impact your communities on a local, statewide and national level. Through this initiative, you also continuously register citizens to vote, and educate them on how to participate in the democratic process through E. You participate in F and other fund raising for the G. You support annual give away of turkeys and Christmas gifts to needy families in the community. Your partner with the H program which provides community groups with a new way to serve and raise funds for their worthy causes. You've participated in this program for the past years and raised thousands of dollars for scholarships and other important causes. Your J supports and helps develop young men though mentoring of thousands of young men across the country. Through the J, your participants learn the importance of serving others and establishing lifelong friendships. J also provide meaningful educational and professional opportunities for your participants.

Your website states that you're an alumni chapter of K, and that alumni membership is limited to professional men that have been granted a baccalaureate degree or other degree by a recognized college or university. Candidates must not currently be a member of or have previously been a member of another intercollegiate fraternity, other than an honorary or professional fraternity. Each candidate for membership must apply to a chapter in the respective region based upon the terms and conditions outlined in the fraternity's membership intake and development process. Also, per your website, K provide L, a national program that was introduced in , and places emphasis on encouraging and promoting Negro businesses. The program sought to encourage Negro businesses to improve their business acumen, efficiency and service to the public to be competitive with other businesses.

Law

Treasury Regulation Section 1.501(c)(l0)-1(a) states for taxable years beginning after December 31, 1969, an organization will qualify for exemption under section 501(c)(10) if it: (1) Is a domestic fraternal beneficiary society order, or association, described in section 501(c)(8) and the regulations thereunder except that it does not provide for the payment of life, sick, accident, or other benefits to its members, and (2) Devotes its net earnings exclusively to religious, charitable, scientific, literary, educational, and fraternal purposes. Any organization described in section 501(c)(7), such as, for example, a national college fraternity, is not described in section 501(c)(10) and this section.

In ZETA Beta Tau Fraternity, Inc. v. Commissioner, 87 T.C. 421 (1986), an IRC Section 501(c)(7) local chapter of a national fraternity sought exemption from tax on its classification to a fraternal society under Section 501(c)(10). The court held that the possibility of using tax-free investment income for recreational purposes would violate Congressional intention in framing Section 501(c)(10) and that the regulation is a reasonable interpretation of the Statue. While there appears to be considerable overlap between the function and activities of a national organization of a college fraternity and the fraternal societies described in section 501(c)(10), congress perceived the individual chapters of college fraternities as predominantly social organizations.

Application of law

Although college fraternities are often operated under a lodge system, they are specifically excluded from qualifying for exemption under IRC Section 501(c)(10). Under Treas. Reg. 1.501(c)(10)-1 if an organization is entitled to exemption under section 501(c)(7) then it is not entitled to exemption under section 501(c)(10). However, you don't have to qualify for exemption under section 501(c)(7) to be disqualified from recognition of exemption under section 501(c)(10). As you're an alumni college fraternity, a chapter of a college fraternity, you do not qualify for exemption under Section 501(c)(10).

You are similar the organization in ZETA Beta Tau Fraternity, Inc. v. Commissioner. The court held that Zeta Beta is not an organization described in section 501(c)(10) because of the clear congressional intent that national college fraternities be exempt from tax as social clubs under section 501(c)(7). And that national college fraternities such as Zeta Beta are fundamentally different from those fraternal organizations, such as the Masons and the Elks, that Congress intended to qualify for tax exemption under section 501(c)(10).

Conclusion
Based on the facts and circumstances presented, you do not qualify for exemption from federal income tax as an organization described in IRC Section 501(c)(10). Treas. Reg. Section 1.501(c)(l0)-1(a) excludes college fraternities from being described in section 501(c)(10).

If you agree
If you agree with our proposed adverse determination, you don't need to do anything. If we don't hear from you within 30 days, we'll issue a final adverse determination letter. That letter will provide information on your income tax filing requirements.

If you don't agree
You have a right to protest if you don't agree with our proposed adverse determination. To do so, send us a protest within 30 days of the date of this letter. You must include:

- Your name, address, employer identification number (EIN), and a daytime phone number
- A statement of the facts, law, and arguments supporting your position
- A statement indicating whether you are requesting an Appeals Office conference
- The signature of an officer, director, trustee, or other official who is authorized to sign for the organization or your authorized representative
- The following declaration:

  For an officer, director, trustee, or other official who is authorized to sign for the organization: Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and to the best of my knowledge and belief, the request or the modification contains all relevant facts relating to the request, and such facts are true, correct, and complete.

Your representative (attorney, certified public accountant, or other individual enrolled to practice before the IRS) must file a Form 2848, Power of Attorney and Declaration of Representative, with us if they haven't already done so. You can find more information about representation in Publication 947, Practice Before the IRS and Power of Attorney.

We'll review your protest statement and decide if you gave us a basis to reconsider our determination. If so, we'll continue to process your case considering the information you provided. If you haven't given us a basis for reconsideration, we'll send your case to the Appeals Office and notify you. You can find more information in Publication 892, How to Appeal an IRS Determination on Tax-Exempt Status.

If you don't file a protest within 30 days, you can't seek a declaratory judgment in court later because the law requires that you use the IRC administrative process first (IRC Section 7428(b)(2)).

Where to send your protest
Send your protest, Form 2848, if applicable, and any supporting documents to the applicable address:

U.S. mail:

Internal Revenue Service
EO Determinations Quality Assurance
Mail Stop 6403
PO Box 2508
Cincinnati, OH 45201

Street address for delivery service:

Internal Revenue Service
EO Determinations Quality Assurance
550 Main Street, Mail Stop 6403
Cincinnati, OH 45202

You can also fax your protest and supporting documents to the fax number listed at the top of this letter. If you fax your statement, please contact the person listed at the top of this letter to confirm that they received it.

You can get 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 listed at the top of this letter.

Contacting the Taxpayer Advocate Service
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 if 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.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements