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

IRS

Date:
08/25/2026
Employer ID number:

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

Release Number: 202647011
Release Date: 11/20/26

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

Treasury Regulation Section 1.6033-2(g)(1)(vii) provides that an educational organization below college level described in Internal Revenue Code (IRC) Section 170(b)(1)(A)(ii) with a program of general academic nature and is affiliated with a church, or operated by a religious order, isn't required to file Form 990. Treas. Reg. Section 1.6033-2(h)(2) clarifies what it means to be affiliated with a church. Based on the information you provided, we determined you qualify for classification as one of these educational organizations. Therefore, in accordance with Treas. Reg. Section 1.6033-2(g)(1)(vii), you're not required to file Form 990. We'll update our records accordingly.

However, be aware that Section 4.06 of Revenue Procedure 75-50 requires private schools provide us with annual certification of racial nondiscrimination. This is normally done on Form 990, Schedule E, Schools. If you don't file Form 990, you must complete Form 5578, Annual Certificate of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax, annually to certify you're complying with Rev. Proc. 75-50.

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