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

IRS

Date:
08/24/2026
Employer ID number:

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

Release Number: 202647014
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)(i) provides that an integrated auxiliary of a church exempt from taxation under Internal Revenue Code (IRC) Section 501(a) isn't required to file Form 990. The term "integrated auxiliary of a church" is defined in Treas. Reg. Section 1.6033-2(h). Based on the information you provided, we determined you qualify for classification as an integrated auxiliary of a church. Therefore, in accordance with Treas. Reg. Section 1.6033-2(g)(1)(i), 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
Letter 4715