



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

Date:
02/27/2025
Employer ID number:

Person to contact:
Name:
ID number:
Telephone:
Form 990 required:
No

Release Number: 202521030
Release Date: 5/23/2025

UIL:
6033.01-00

Dear :

Why you're receiving this letter

This is in response to your September 15, 2023 request to be exempt from the requirement to file Form 990, Return of Organization Exempt from Income Tax.

Internal Revenue Code (IRC) Section 6033(a)(3)(B) and the accompanying regulations provide us discretionary authority to decide that certain exempt organizations aren't required to file annual information returns on Form 990. Under this discretionary authority, Revenue Procedure 96-10 explains that certain organizations affiliated with a church or convention, or association of churches, exempt from federal income tax under IRC Section 501(c)(3) don't have to file Form 990. Based on the information you provided, we determined you qualify for classification as one of these organizations. Therefore, in accordance with Rev. Proc. 96-10, you're **not required** to file Form 990. We'll update our records accordingly.

What you need to know

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 tax exempt organization in Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities.

Additional information

We'll make this determination letter available for public inspection after making deletions as required by IRC Section 6110, such as the names, addresses, and other identifying details. We've enclosed Letter 437, Notice of Intention to Disclose Rulings, and a copy of the letter that shows 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 call the contact person shown on the first page of this letter.

Keep a copy of this letter for your records.

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