



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

Date:
05/06/2025
Employer ID number:

Form you must file:

Tax years:

Person to contact:

Release Number: 202531014
Release Date: 8/1/2025
UIL Code: 501.36-00, 501.36-01

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
Redacted Letter 4038



Department of the Treasury
Internal Revenue Service
PO Box 2508
Cincinnati, OH 45201

Date:
03/06/2025
Employer ID number:

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

Legend:

B = State
C = Date
D = People
E = Product Units
F = School
G = Process
H = Facility
j dollars = Price
k percent = Percent
m percent = Percent
n percent = Percent
p dollars = Fee
q dollars = Fee

UIL:
501.36-00
501.36-01

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)(3). 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)(3)? No, for the reasons stated below.

Facts

You were formed as a corporation on C in B. Your Articles of Incorporation state that you are organized and operated exclusively for public and charitable purposes within the meaning of IRC Section 501(c)(3). On the Form 1023, *Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code* ("Form 1023"), signed by your Chief Executive Officer, it states that you are an organization that receives a substantial part of your financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.

Your primary activities include the construction and operation of a renewable energy facility, which will convert municipal solid waste (medical waste from hospitals, dental and veterinary clinics; hazardous waste and other waste streams) into by-products of materials that can be used for or transformed into energy, fuel, aggregate materials, and metals for commercial, residential, and industrial usage. Your directors will manage the facility which plans to operate 24 hours daily, seven days a week.

This renewable energy project aides to reduce the greenhouse gas effect and the impact of global warming by diverting waste from landfills and creating renewable energy streams such as electricity, ethanol, alcohol, jet fuel, consumer grade hydrogen, diesel fuel, ether, and many more. Your process will create carbon credits for both the diversion of waste streams from landfills to your facility, and the creation of renewable energy by-products.

You will have transportation methods for pick-up of municipal solid and medical waste, as well as a receiving system for residential and commercial customers. This includes pick up and destruction of municipal solid waste, waste from hospitals and medical facilities, auto tires, and potentially toxic waste. You estimate that your services will be available to approximately D individuals within your service area. You will also provide services to the Department of Interior, Department of Defense, Municipalities in B, various manufacturing businesses, local counties, medical facilities, local hospitals, dental facilities, waste management operations, as well as waste staging stations. Your services will also be made available to the general public.

You expect to receive initial funding necessary to engineer and construct the facility through grants, donations, foundations, individual donors, and investors. Long term investors are being sought to commit funds to the development of this project.

Your operation will generate revenues from tipping fees, sales of by-products and carbon credits. The tipping fees are charged to individuals, government entities, manufacturing businesses, hospitals, dental facilities, and any other entity who produces waste. You will acquire waste and charge tipping fees to the organizations/individuals who deliver the waste to you or whose waste you will pick up. The tipping fees you charge range from p dollars to q dollars depending on the quantity and/or type of waste you receive.

You will also receive funding from the sale of by-products you produce. By-products, like oil, electricity, hydrogen, etc., will be sold on the open market. Other by-products you will produce include construction slag that will be used as a raw material for road construction. This by-product can be used for construction back fill, road aggregate, rock wool, floor tiles, roof tiles, insulation, and landscaping blocks. Your mark-up for your products is projected to be anywhere from m percent to n percent of your cost to produce each product.

In addition to tipping fees and the sale of by products, you will also sell carbon credits based on the cap-and-trade system. This involves the sale of carbon credits on the open market, with an established auction price of j dollars per ton. This will increase by k percent annually plus an additional k percent per year for inflation.

In addition to auction, above the cap amount, you will offer three financial instruments that companies can acquire to allow for additional offsets. They are Intermediate-Term Bond, Long-Term Bond, and Call Option products equally distributed in terms of emissions. Companies can invest in these instruments to mitigate the risk in case the carbon price will increase:

- Intermediate-Term Bond – Coupons are distributed in the form of carbon credits annually at the beginning of each year where the credits come with a validity of one year.
- Long-Term Bond – Coupons are distributed in the form of carbon credits annually at the beginning of each year where the credits come with a validity of one year.
- Call Option – you will sell carbon credits at a prespecified strike price.

You received a proposed Adverse Determination Letter, denying your application because you failed to establish that you are operating exclusively for one or more exempt purposes described in IRC Section 501(c)(3) and describe in adequate detail how you will satisfy the operational test. you filed an appeal, challenging the IRS' determination that your "primary activity ... [is] the 'commercial operation of a municipal solid waste facility.'"

Your appeal was forwarded to the Independent Office of Appeals ("Appeals"). During your appeal, which lasted approximately one year, you made several statements and submitted new information that was not previously part of the application including your plans to: (1) sell E homes; (2) terminate tipping fees for the collection of municipal solid waste; (3) discontinue the sale of carbon credits; (4) reduce the price of waste facility by-products; (5) donate to local food banks and clothing depositories; (6) open a tuition-free F school; and (7) obtain funding primarily from donations and grants. You also indicated that you would amend your Form 1023 and articles of incorporation to reflect the above-referenced changes to your operations and activities.

You amended your Articles of Incorporation ("Amended Articles") and Form 1023. The Amended Articles state that your sole purpose is to "exclusively provide renewable energy to charitable class individuals, groups, agencies, organizations, and businesses."

Appeals requested that you provide copies of your amended Articles of Incorporation and Form 1023 as well as any additional information regarding your new operations and activities. After receiving the additional information, Appeals referred your case back to Determinations to consider and analyze the new information you provided.

You submitted additional documents to Determinations regarding your E Greenhouse Units for the homeless residents in . You believe that these mobile units are "a viable means of a sustainable homeless resolution." You intend to sell the mobile units to local government agencies at cost. According to your submission, you have a patent pending for the design of the mobile units. However, you did not provide any information regarding the costs to manufacture the units, how you will obtain the initial funding to manufacture the mobile homes, or what percentage of your overall activities will be devoted to this activity.

Similarly, no details were provided regarding how you plan to "replenish food banks and clothing depositories."

With respect to your tipping fees, you stated in your initial application that you would charge anywhere from p to q depending on the quantity and/or type of waste. However, you stated that you were terminating all tipping fees. In a later submission, you state a willingness to accept voluntary donations from the "charitable class" and elderly residents. You did not provide any details regarding the make-up of the "charitable class" that you intend to serve.

In addition to reducing your tipping fees, you intend to discontinue the sale of carbon credits and reduce the price of your waste management by-products to “a low cost ... [for] disadvantaged and elderly residents in the areas you serve” with all proceeds going towards “additional ... design projects to ... [help] the homeless ... in ...” However, you do not provide any details regarding what the low cost might be or the additional design projects.

You state that “[c]apital [g]enerated from the PAR facility” will assist you in “doing all the charitable work planned missions” to serve the community. For example, “during [the] design and construction phase of the ... [r]ecycling facility,” you will draft plans for a “tuition-free F school for immediate implementation ... dependent upon grants, donations, and Donor Loans ... being available to commence and continue the mission and quest.” You have provided no information on the operation of your “F school. You plan on accepting donor loans from investors but will not “shar[e] ... [any] net earnings” with them.

You state that your primary funding source will come from donations and grants, but you will continue accepting funding from private investors. Your amended Form 1023 states that some of your funding will come from donor loans and “Conditional Grants.” Conditional grants are defined as “funds provided that have designated usage requirements or other special implementation rules, like restricted funds, to constitute how they may be allocated. No explanation or definition of Donor Loan funding is provided.

Law

IRC Section 501(c)(3) provides, in part, exemption from federal income tax for organizations that are organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, provided that no part of the organization’s net earnings inures to the benefit of any private shareholder or individual.

Treasury Regulation Section 1.501(c)(3)-1(a)(1) provides that in order to be exempt as an organization described in Section 501(c)(3), the organization must be both organized and operated exclusively for one or more of the purposes specified in that section. If an organization fails to meet either the organizational or operational test, it is not exempt.

Treas. Reg. Section 1.501(c)(3)-1(c)(1) provides that an organization will be regarded as operated exclusively for one or more exempt purposes only if it engages primarily in activities that accomplish one or more of such exempt purposes. Further, an organization will not be regarded as operated exclusively for exempt purposes if more than an insubstantial part of its activities is not in furtherance of exempt purposes.

Treas. Reg. Section 1.501(c)(3)-1(d)(1)(ii) assigns the burden of proof to an organization to show that it serves a public rather than a private interest and specifically that it is not organized or operated for the benefit of private interests, such as designated individuals, the creator or his family, shareholders of the organization, or persons controlled, directly or indirectly, by such private interests.

Rev. Proc. 2021-5, 2021-1 I.R.B. 250, Section 6.07(2), provides that exempt status will be recognized in advance of operations if proposed operations can be described in sufficient detail to permit a conclusion that the organization will clearly meet the particular requirements of the section under which exemption is claimed.

Revenue Ruling 71-529, 1971-2 C.B. 234, states that, “a nonprofit organization that provides assistance in the management of participating colleges' and universities' endowments or investment funds for a charge substantially below cost qualifies for exemption under section 501(c)(3).” The organization was found to only

provide services to those exempt organizations that were controlling it, and the services provided were found to be essential functions of the colleges and universities.

Revenue Ruling 72-369, 1972-2 C.B. 245 describes an organization that was formed to provide managerial and consulting service at cost to unrelated exempt organizations does not qualify for exemption. Providing managerial and consulting services on a regular basis for a fee is a trade or business ordinarily carried on for-profit. The services provided at cost and solely for exempt organizations is not sufficient to characterize the activity as charitable within the meaning of IRC Section 501(c)(3).

Revenue Ruling 72-560, 1972-2 C.B. 248, describes an exempt organization that sponsors workshops, conferences, and exhibits to inform the public of the environmental problems caused by solid waste. It also established centers staffed entirely by volunteers that collected recyclable solid waste, which it sold to commercial companies for recycling. This organization was determined to be described in IRC Section 501(c)(3), and its solid waste recycling program was determined to be an essential element of its efforts to educate the public concerning the environmental problems caused by solid waste.

In Better Business Bureau of Washington, D.C., Inc. v. United States, 326 U.S. 279 (1945), the Court held that the presence of a single non-exempt purpose, if substantial in nature, will preclude exemption regardless of the number or importance of truly educational or charitable purposes.

In American Institute for Economic Research v. United States, 302 F. 2d 934 (Ct. Cl. 1962), the Court considered the status of an organization that provided analyses of securities, industries, and of the economic climate in general. The organization sold subscriptions to various periodicals and services providing advice for the purchase of individual securities. Although the court noted that education is a broad concept and assumed for the sake of argument that the organization had an educational purpose, it held the organization had a significant non-exempt commercial purpose that was not incidental to the educational purpose. It was, therefore, not entitled to exemption under IRC Section 501(c)(3).

In B.S.W. Group, Inc. v. Commissioner, 70 T.C. 352 (1978), the court found that a corporation formed to provide consulting services did not satisfy the operational test under IRC Section 501(c)(3) because its activities constituted the conduct of a trade or business that is ordinarily carried on by commercial ventures organized for profit. Its primary purpose was not charitable, educational, or scientific, but rather commercial. In addition, the court found that the organization's financials did not resemble that of the typical organization exempt under IRC Section 501(c)(3). It had not solicited nor received voluntary contributions from the public. Its only source of income was from fees from services, and those fees were set high enough to recoup all project costs and produce a profit. Finally, the corporation did not limit its clientele to organizations that were exempt under IRC Section 501(c)(3).

In Church in Boston v. Commissioner, 71 T.C. 102 (1978), the court denied exemption to an organization for failure to develop criteria for disbursements of grants or to keep adequate records of each recipient. Such failures prevented the IRS from determining whether abuse existed thus the taxpayer had not demonstrated that the grant program constituted an activity in furtherance of an exempt purpose.

In Dumaine Farms v. Commissioner, 73 T.C. 650 (1980), the Tax Court examined whether a model farm operating as a conservation project was exempt under IRC Section 501(c)(3), analyzing whether the organization was, "merely a commercial farm or, in fact, serves valid exempt purposes." The court noted that

because the organization was engaged in many activities, it first had to determine what its substantial activities were and then whether those activities were carried on for an exempt purpose. The court concluded that the organization was operated for both scientific and educational purposes within the meaning of IRC Section 501(c)(3). The court also concluded that the organization was not operated for the substantial nonexempt commercial purpose of farming, as the IRS had claimed, reasoning that the purpose of all the organization's activities, including raising and selling crops for profit, was not commercially related but furthered its educational purposes in demonstrating, "the commercial viability of [its] modern, ecologically sound farming techniques and alternatives to establish cash crops."

Exempt status may be denied based solely upon the applicant's failure to describe in adequate detail how it will satisfy the operational test. La Verdad v. Commissioner, 82 T.C. 215 (1984) (finding that an organization that merely made statements as to its intended purposes without supplying any concrete information as to how it proposed to carry out those purposes did not qualify for exemption); American Science Foundation v. Commissioner, 52 T.C.M. (CCH) 1049 (1986) (holding that an organization that failed to explain its criteria for providing grants and scholarships did not qualify for exempt status).

In Share Network Foundation v. Commissioner, 78 T.C.M. (CCH) 6 (1999), the court held that the organization has the burden of providing sufficient documentation or other substantive information regarding its activities and operations, which would establish entitlement to tax exempt status. Information that is vague or nonspecific is not sufficient to meet the requirements under section 501(c)(3).

Application of law

To qualify for exemption under IRC Section 501(c)(3) an organization must be both organized and operated exclusively for purposes described in Treas. Reg. Section 1.501(c)(3)-1(a)(1). For recognition under IRC Section 501(c)(3), operations must be described in sufficient detail to permit a conclusion that the organization will clearly meet the requirements of that section. You have failed to describe your operations in a manner that indicates you are operated for an exempt purpose described in IRC Section 501(c)(3); therefore, you do not qualify for exemption under IRC Section 501(a).

Pursuant to Treas. Reg. Section 1.501(c)(3)-1(c)(1), an organization will only be regarded as operated exclusively for charitable purposes if it engages primarily in activities that accomplish one or more of such exempt purposes specified in IRC Section 501(c)(3). Section 6.07(2) of Rev. Proc. 2021-5 provides that for exempt status to be recognized in advance of operations, proposed operations must be described in sufficient detail to permit a conclusion that the organization will clearly meet the particular requirements of IRC Section 501(c)(3). The Tax Court has confirmed that a taxpayer's failure to adequately describe its operations precludes the IRS from recognizing tax exemption. La Verdad v. Commissioner, 82 T.C. 215 (1984) (finding that an organization that merely made statements as to its intended purposes without supplying any concrete information as to how it proposed to carry out those purposes did not qualify for exemption); American Science Foundation v. Commissioner, 52 T.C.M. (CCH) 1049 (1986) (holding that an organization that failed to explain its criteria for providing grants and scholarships did not qualify for exempt status).

Your statements describing your activities are vague and contradictory. You state multiple times in both your original and amended application that "100% of the time will be allocated to the project construction and G." Your Articles of Incorporation continue to list your only specific purpose as "engag[ing] in municipal solid waste conversion to create renewable energy for the public." Your by-laws also confirm that you "will exclusively provide renewable energy to charitable class individuals, groups, agencies, organizations, and

businesses.” Despite these statements, you list several other activities including operating a “F school, providing “E Greenhouse Units” to state and local governments for use with homeless populations and helping to replenish local food banks and clothing depositories. You have provided no additional information on the F school or the assistance to local food banks, however. While you have provided additional information regarding the E Greenhouse Units, you provide no information as to what percentage of your activities will be dedicated to this purpose.

Based on your statements, it appears that your primary purpose and activity is constructing and operating the H to reduce greenhouse gases by fully recycling solid waste into reusable component molecular parts. While you originally stated that you would operate this facility charging fees for the disposal of solid waste at your facility and selling the reusable by-products and carbon credits generated, in later submissions you state that you will perform this activity without charging fees for waste disposal or selling the carbon credits generated. Operating a recycling facility is not a charitable activity in itself. While the operation of a commercial activity substantially below cost may be a charitable activity, the commercial operation must be performed exclusively for a charitable class. See Rev. Rul. 71-529. You have provided vague and incomplete information regarding the charitable class for which you will provide these products and services at no cost. You list the elderly and hospitals as members of the charitable class you will serve, but you also list doctors, hospitals, businesses and “ company” as members of the charitable class you will serve. Further, you provide no bounds to your charitable class and no information on how you will select persons receiving products or services from you at no cost. You also have not provided any information as to how your products and services would perform an essential function of any charitable class. As such, the IRS cannot determine that your operation of the H will exclusively serve charitable purposes.

You also state that you will provide E Greenhouse Units to state and local governments for the purpose of housing the homeless. This activity constitutes a commercial activity whereby you produce a product and provide it to local and state governments for a fee. While you state that money received for these units constitutes grants, you also provide that the amount of the grant will be determined based on the number of units needed by the local or state government and the cost of building such units, making such payments largely resemble the price of a product rather than a grant. A fact pointed out to you by your state government. This activity resembles that found in B.S.W. Group, Inc. v. Commissioner, 70 T.C. 352 (1978), and American Institute for Economic Research v. United States, 302 F. 2d 934 (Ct. Cl. 1962). In both cases, it was determined that the organization’s commercial activities represented a substantial non-exempt purpose. This result holds even if your E Greenhouse Units are provided to local and state governments at cost. See Rev. Rul. 72-369. Your provision of goods for a fee represents a commercial activity. The presence of single, substantial, non-exempt purpose precludes recognition of exemption under IRC Section 501(c)(3). Better Business Bureau of Washington, D.C., Inc. v. United States, 326 U.S. 279 (1945); and Treas. Reg. Section 1.501(c)(3)-1(c)(1). You have provided no information indicating the amount of time or resources you will spend on this activity, though you have dedicated many pages of your application describing this activity. Therefore, the IRS cannot establish that you are not formed for a substantial, non-exempt purpose.

You mention a F school and helping to replenish food banks in your application. In over a hundred submitted pages, you provide no information about these activities beyond their mere mention, however. While these activities may represent exempt purposes, the IRS does not have sufficient information to determine whether they are operated in furtherance of an exempt purpose.

Your position

You stated that you are not a “for-profit” entity. Profits yielded will go back into your operations “daily functioning” as well as to generate local employment. Your sole intent is to help reduce greenhouse gas emissions, help reverse global warming, create a better and safer way to manage municipal solid waste, help create additional employment for the region, produce renewable energy that will be plentiful and economical. You have stated that you are “committed to the 'original non-profit' campaign objectives as well as [y]our commitment to enhance the 'public services capability' to provide renewable energy products and services to those 'charitable class' individuals, groups, organizations and businesses as well as help reduce GHG, Greenhouse Gas emissions, that are overwhelmingly harming the environment because 'Waste Management' has not [changed) to incorporate the 'extremely beneficial and public serving technology' of H” [sic].

At various points in the application process, you have also pointed to Rev. Rul. 72-560 and Dumaine Farms v. Commissioner, 73 T.C. 650 (1980) as description of organizations identified as being described in IRC Section 501(c)(3) that you believe are analogous to your situation. These examples have been provided without any additional analysis.

Our response to your position

The description of the activities you added with your protest to the proposed adverse determination were vague and failed to demonstrate how you operate exclusively for an exempt purpose under IRC Section 501(c)(3). You did not meet the burden of proof required by Treas. Reg. Section 1.501(c)(3)-1(d)(1)(ii) to show that you serve a public rather than a private interest. You plan to provide renewable energy and waste pick-up services to a “charitable class” in the areas that you will serve. However, you did not explain how the programs will be implemented, how you will select the recipients of the services, or how much of your time and resources will be dedicated to providing the services. You have not described your operations in sufficient detail to permit a conclusion that you meet the requirements for exemption under IRC Section 501(c)(3). See Share Network Foundation v. Commissioner, 78 T.C.M. (CCH) 6 (1999), Church in Boston v. Commissioner, 71 T.C. 102 (1978), and Rev. Proc. 2021-5. Your descriptions of the assistance to disadvantaged, elderly, low-income and/or homeless individuals were vague and open to interpretation.

Additionally, you are not like the organizations described in Rev. Rul. 72-560 or Dumaine Farms v. Commissioner, 73 T.C. 650 (1980). The organization in Rev. Rul. 72-560 was operated for educational purposes sponsoring workshops, conferences, and exhibits to inform the public of the environmental problems caused by solid waste. You have no educational purpose and do not provide any workshops, conferences, or exhibitions. Additionally, the organization in Rev. Rul. 72-560 used all volunteers to collect recyclable solid waste, which it later sold to recycling businesses – an activity determined to be incidental to its educational purpose. You are not using only volunteers and you are acting as the recycling business, not as a mere collection point. Your recycling activities are not incidental to your purpose but are the purpose for which you are formed. Therefore, you are not like the organization described in Rev. Rul. 72-560.

Similarly, Dumaine Farms v. Commissioner, 73 T.C. 650 (1980) was found to be operated for the purpose of researching and testing environmentally sustainable farming techniques and demonstrating the commercial viability of those techniques. The activities of Dumaine Farms that were commercial in nature furthered its purpose by demonstrating the viability of its agricultural research. You have no such scientific research purpose and your operations do not serve to demonstrate the viability of a facility that is already constructed by a for-profit commercial entity for other commercial entities. You are not like the organization described in Dumaine Farms v. Commissioner, 73 T.C. 650 (1980).

Conclusion

Based on the information submitted, you have not established that you are operating exclusively for one or more exempt purposes described in IRC Section 501(c)(3). You have failed to describe in adequate detail how you will satisfy the operational test. You are not operated exclusively for exempt purposes and therefore, you are not described in Section 501(c)(3).

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