



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

[REDACTED]

Release Number: 202550034
Release Date: 12/12/2025
UIL Code: 501.03-00

Date:
09/11/2025
Taxpayer ID number (last 4 digits):
[REDACTED]
Form:
[REDACTED]
Tax periods ended:
[REDACTED]
Person to contact:
[REDACTED]
Last day to file petition with United States
Tax Court:
12/10/2025

CERTIFIED MAIL - Return Receipt Requested

Dear [REDACTED]

Why we are sending you this letter

This is a 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), effective [REDACTED]. Your IRS determination letter is hereby revoked.

Our adverse determination as to your exempt status was made for the following reasons: Organizations described in Section 501(c)(3) of the Internal Revenue Code and exempt under Section 501(a) must be both organized and operated exclusively for exempt purposes. You have failed to produce documents to establish that you have engaged in any activity to accomplish an exempt purpose, so you have failed to establish that you operate exclusively for exempt purposes. Thus, you did not meet exemption requirements under IRC Sec. 501(c)(3).

Organizations that are not exempt under IRC Section 501 generally are required to file federal income tax returns and pay tax, where applicable. For further instructions, forms and information please visit **IRS.gov**.

What you must do if you disagree with this determination

If you want to contest our final determination, you have 90 days from the date this determination letter was mailed to you to file a petition or complaint in one of the three federal courts listed below.

How to file your action for declaratory judgment

If you decide to contest this determination, you can file an action for declaratory judgment under the provisions of Section 7428 of the Code in either:

- The United States Tax Court,
- The United States Court of Federal Claims, or
- The United States District Court for the District of Columbia

You must file a petition or complaint in one of these three courts within 90 days from the date we mailed this determination letter to you. You can download a fillable petition or complaint form and get information about filing at each respective court's website listed below or by contacting the Office of the Clerk of the Court at one of the addresses below. Be sure to include a copy of this letter and any attachments and the applicable filing fee

with the petition or complaint.

You can eFile your completed U.S. Tax Court petition by following the instructions and user guides available on the Tax Court website at **ustaxcourt.gov/dawson.html**. You will need to register for a DAWSON account to do so. You may also file your petition at the address below:

United States Tax Court
400 Second Street, NW
Washington, DC 20217
ustaxcourt.gov

The websites of the U.S. Court of Federal Claims and the U.S. District Court for the District of Columbia contain instructions about how to file your completed complaint electronically. You may also file your complaint at one of the addresses below:

US Court of Federal Claims
717 Madison Place, NW
Washington, DC 20439
uscfc.uscourts.gov

US District Court for the District of Columbia
333 Constitution Avenue, NW
Washington, DC 20001
dcd.uscourts.gov

Processing of income tax returns and assessments of any taxes due will not be delayed if you file a petition for declaratory judgment under IRC Section 7428.

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. However, you may be eligible for free help from the Taxpayer Advocate Service (TAS) if you can't resolve your tax problem with the IRS or if you believe an IRS procedure just isn't working as it should. TAS is an independent organization within the IRS that helps taxpayers and protects taxpayer rights. Visit **TaxpayerAdvocate.IRS.gov/contact-us** or call 877-777-4778 (TTY/TDD 800-829-4059) to find the location and phone number of your local advocate. Learn more about TAS and your rights under the Taxpayer Bill of Rights at **TaxpayerAdvocate.IRS.gov**. Do not send your Tax Court petition to TAS. Use the Tax Court address provided earlier in the letter. Contacting TAS does not extend the time to file a petition.

Where you can find more information

Enclosed are Publication 1, Your Rights as a Taxpayer, and Publication 594, The IRS Collection Process, for more comprehensive information.

Find tax forms or publications by visiting **IRS.gov/forms** or calling 800-TAX-FORM (800-829-3676). If you have questions, you can call the person shown at the top of this letter.

If you prefer to write, use the address shown at the top of this letter. Include your telephone number, the best time to call, and a copy of this letter.

You may fax your documents to the fax number shown above, using either a fax machine or online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security policies.

Keep the original letter for your records.

Sincerely,

A black rectangular redaction box covering the signature of Lynn A. Brinkley.

Lynn A. Brinkley

Director, Exempt Organizations Examinations

Enclosures:

Publication 1

Publication 594

Publication 892



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

[REDACTED]

Date:

[REDACTED]

Taxpayer ID number:

[REDACTED]

Form:

[REDACTED]

Tax periods ended:

[REDACTED]

Person to contact:

[REDACTED]

Manager's contact information:

[REDACTED]

Response due date:

[REDACTED]

CERTIFIED MAIL – Return Receipt Requested

Dear [REDACTED]:

Why you're receiving this letter

We enclosed a copy of our audit report, Form 886-A, Explanation of Items, explaining that we propose to revoke your tax-exempt status as an organization described in Internal Revenue Code (IRC) Section 501(C)(3).

If you agree

If you haven't already, please sign the enclosed Form 6018, Consent to Proposed Action, and return it to the contact person shown at the top of this letter. We'll issue a final adverse letter determining that you aren't an organization described in IRC Section 501(C)(3) for the periods above.

If you disagree

1. Request a meeting or telephone conference with the manager shown at the top of this letter.
2. Send any information you want us to consider.
3. File a protest with the IRS Appeals Office. If you request a meeting with the manager or send additional information as stated in 1 and 2, above, you'll still be able to file a protest with IRS Appeals Office after the meeting or after we consider the information.

The IRS Appeals Office is independent of the Exempt Organizations division and resolves most disputes informally. If you file a protest, the auditing agent may ask you to sign a consent to extend the period of limitations for assessing tax. This is to allow the IRS Appeals Office enough time to consider your case. For your protest to be valid, it must contain certain specific information, including a statement of the facts, applicable law, and arguments in support of your position. For specific information needed for a valid protest, refer to Publication 892, How to Appeal an IRS Determination on Tax-Exempt Status.

Fast Track Mediation (FTM) referred to in Publication 3498, The Examination Process, generally doesn't apply now that we've issued this letter.

4. Request technical advice from the Office of Associate Chief Counsel (Tax Exempt Government Entities) if you feel the issue hasn't been addressed in published precedent or has been treated inconsistently by the IRS.

If you're considering requesting technical advice, contact the person shown at the top of this letter. If you disagree with the technical advice decision, you will be able to appeal to the IRS Appeals Office, as explained above. A decision made in a technical advice memorandum, however, generally is final and binding on Appeals.

If we don't hear from you

If you don't respond to this proposal within 30 calendar days from the date of this letter, we'll issue a final adverse determination letter.

Contacting the Taxpayer Advocate Office is a taxpayer right

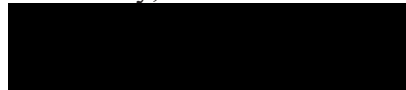
The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 877-777-4778.

Additional information

You can get any of 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 shown at the top of this letter.

Sincerely,

A solid black rectangular box used to redact the signature of the Group Manager.

Group Manager

Enclosures:

Pub 1, Pub892, Pub 3498

Form 886-A, Form 6018, Form 4621-A

Form 886-A (May 2017)	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit Form 990
Name of taxpayer [REDACTED]	Tax Identification Number (last 4 digits) [REDACTED]	[REDACTED]

Issue:

Whether [REDACTED] qualifies for exemption under section 501(c) (3) of the internal revenue code.

Facts:

[REDACTED] (OPC) applied for tax-exempt status by filing the Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, on [REDACTED]. In a determination letter the Internal Revenue Service granted the organization tax-exempt status as a 501(c)(3) organization, with an effective date of [REDACTED].

An organization exempt under 501(c)(3) needs to be organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary or educational purposes and to foster national and amateur sports competition.

The State of [REDACTED] website shows the organization [REDACTED] was incorporated on [REDACTED].

Section 501(c)(3) requires that an organizing document must limit their purposes to one or more exempt purposes within section 501(c)(3). The organization attested that their organizing document contains this limitation.

During the course of the examination numerous attempts were made to contact the organization by mail and telephone. The purpose of the examination was to ensure that the activities and operations align with their approved exempt status.

A chronology sequence of events is listed below:

[REDACTED], Revenue agent mailed out the appointment Letter 6031, Information Document Request (IDR-1), publication 1, notice 609 and publication 5295 to the address of record for [REDACTED] requesting an examination date of their operational and financial activities.

[REDACTED], Revenue agent called the organization's telephone [REDACTED]. The organization did not answer. A second call was made, on the same day to [REDACTED], and revenue agent requested a call back from the Executive Director in a voice message left for the organization.

[REDACTED], Revenue agent called [REDACTED] and spoke to [REDACTED], Executive Director. She refused to confirm whether she received the appointment letter and the information document request. Revenue agent provided his badge number and contact information. The Executive Director didn't cooperate on the phone call with the Revenue agent and denied he was representing the IRS.

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[REDACTED] Revenue agent sent 4 separate delinquency Notices (letter 5077-B) to the officers of record. Two officers were sent delinquency notice to (OPC) physical addresses. Two Officers were sent letters to their personal addresses. All via certified mail.

- 1) Certified mail “envelope” sent on [REDACTED], to [REDACTED] (Officer on tax return) was returned to sender with a note “refused, stop sending” on [REDACTED]
- 2) Certified mail sent on [REDACTED], to [REDACTED] (officer on tax return) has been return to sender-notes: refused.
- 3) Certified mail sent on [REDACTED], to [REDACTED] (Officer on tax return) was returned, unopened to sender, with the note: Refused Do not send again!
- 4) Certified mail sent on [REDACTED], to [REDACTED] (Officer on tax return) was confirmed delivered on [REDACTED].

[REDACTED]:

On the Job Instructor, [REDACTED], called () listed Officer-[REDACTED], officer on the tax return under examination. Previous steps taken to contact the organization were explained, this included initial examination date and appointment letters and the delinquency notices and calling the current Executive Director, [REDACTED]. Officer stated [REDACTED] is not a current officer but will reach out to another officer to assist with this.

Call Made to [REDACTED] (officer on the tax return) cell number. [REDACTED] did not answer. Agent left [REDACTED] contact number and requested a call back. [REDACTED] did not call back or respond.

[REDACTED]:

Revenue Agent resent copies of the Appointment Letter 6031, IDR-1 F4564, Publication 1 and Notice 609 and publication 5295 to the organization address of record. The certified mail package was received by the organization and signed [REDACTED].

[REDACTED]:

Revenue Agent emailed the organization’s Finance Manager [REDACTED] to request the current officer’s contact information. No response was received.

Revenue agent mailed out an address postal tracer to the Memphis postmaster. The request was received by the [REDACTED] USPS postmaster on [REDACTED].

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Per [REDACTED] Secretary of State website, the organization status is active with a renewal date of [REDACTED]. The address listed on the State website is [REDACTED] and the contact person listed is [REDACTED]. The initial examination Letter and IDR were also sent to this address. The Executive Director was contacted, but did not cooperate.

Law:

Internal Revenue Code (IRC) § 501(c)(3) of the Code provides that an organization organized and operated exclusively for charitable or educational purposes is exempt from Federal income tax, provided no part of its net earnings inures to the benefit of any private shareholder or individual.

IRC § 170(b)(1)(A)(vi) to qualify as a publicly supported organization require that one-third or more of an organization's total support is normally from governmental units, direct or indirect contributions from the public or a combination of these sources.

IRC § 6001 of the Code provides that every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary of the treasury may from time to time prescribe.

IRC § 511 of the Internal Revenue Code imposes a tax at corporate rates under section 11 on the unrelated business taxable income of certain tax-exempt organizations.

IRC § 6033(a)(1) of the Code provides, except as provided in section 6033(a)(2), every organization exempt from tax under section 501(a) shall file an annual return, stating specifically the items of gross income, receipts and disbursements, and such other information for the purposes of carrying out the internal revenue laws as the Secretary may by forms or regulations prescribe, and keep such records, render under oath such statements, make such other returns, and comply with such rules and regulations as the Secretary may from time to time prescribe.

Treas. Reg. § 1.6001-1(a) in conjunction with Treas. Reg. § 1.6001-1(c) provides that every organization exempt from tax under IRC § 501(a) and subject to the tax imposed by IRC § 511 on its unrelated business income must keep such permanent books or accounts or records, including inventories, as are sufficient to establish the amount of gross income, deduction, credits, or other matters required to be shown by such person in any return of such tax. Such organization shall also keep such books and records as are required to substantiate the information required by IRC § 6033.

Treas. Reg. § 1.6001-1(e) states that the books or records required by this section shall be kept at all times available for inspection by authorized internal revenue officers or employees and shall be retained as long as the contents thereof may be material in the administration of any internal revenue law.

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Treas. Reg § 1.6033-1(h)(2) provides that every organization which has established its right to exemption from tax, whether or not it is required to file an annual return of information, shall submit such additional information as may be required by the district director for the purpose of enabling him to inquire further into its exempt status and to administer the provisions of subchapter F (section 501 and the following), chapter 1 of the Code and IRC § 6033.

Rev. Rul. 59-95, 1959-1 C.B. 627, concerns an exempt organization that was requested to produce a financial statement and statement of its operations for a certain year. However, its records were so incomplete that the organization was unable to furnish such statements. The Service held that the failure or inability to file the required information return or otherwise to comply with the provisions of IRC § 6033 and the regulations which implement it, may result in the termination of the exempt status of an organization previously held exempt, on the grounds that the organization has not established that it is observing the conditions required for the continuation of exempt status.

In accordance with the above cited provisions of the Code and regulations under IRC §§ 6001 and 6033, organizations recognized as exempt from federal income tax must meet certain reporting requirements. These requirements relate to the filing of a complete and accurate annual information (and other required federal tax forms) and the retention of records sufficient to determine whether such entity is operated for the purposes for which it was granted tax-exempt status and to determine its liability for any unrelated business income tax.

In Shapiro v. Commissioner, 40 T.C. 34 (1963) the tax court stated: “The burden of proof is of course, upon the petitioner, and if there should be a gap in the record, it may not be presumed that any missing facts are favorable to him.” Indeed, it has even been stated that a “well-founded doubt is fatal to the claim.” Estate of Bowers v. Commissioner, 94 T.C. 582 (1990); Butka v. Commissioner, 91 T.C. 110 (1998) aff’d without published opinion 886 F.2d 442 (D.C. Cir. 1989).

Taxpayer Position:

Unknown at this time.

Government Position:

In accordance with the above-cited provisions of the Code, 501(c)(3) organization recognized as exempt from federal income tax must be both organized and operated exclusively for one or more of the purposes specified in such section, and will not be regarded as "operated exclusively" for one or more exempt purposes described in section 501(c)(3) of the Code if more than an insubstantial part of its activities is not in furtherance of a 501(c)(3) purpose.

The organization has taken the position that they are organized and operated exclusively for one or more of the purposes specified in sections 501(c)(3) and 170(b)(1)(A)(vi). However, the organization has failed

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to respond to any of the information requested during examination to establish that its organized and operated exclusively for one or more of the purposes specified in sections 501(c)(3) and 170(b)(1)(A)(vi).

Despite significant efforts to locate and contact the organization, it's Officers and Executive Director between [REDACTED] by way of delinquency notices to this date, both in writing and verbal, including discussing the fact that failure to respond will result in proposed adverse determination on [REDACTED] the organization didn't follow up or respond.

The organization failed to provide any information that it is organized and operating under IRC 501 (c)(3) and 170(b)(1)(A)(vi).

Based on the above facts, [REDACTED] failed to establish that its organized and operated exclusively for one or more of the purposes specified in sections 501(c)(3) and 170(b)(1)(A)(VI). No information provided to substantiate that they are organized and operated exclusively for one or more of the purposes specified in IRC § 501(c)(3). Therefore, the organization does not meet the operational test.

Other than the limited information publicly available in the State of [REDACTED] REDACTED website, no Articles of Incorporation or Bylaws were received from the organization. Therefore, we are unable to determine the organization meets the organizational test.

If an organization fails to meet either the organizational test or the operational test, it is not exempt.

Based on the above; the organization's failed to meet the organizational and operational tests should result in revocation of their 501(c)(3) exempt status.

CONCLUSION:

The organization has not provided any information on its activities to show that they are exempt activities. It is the IRS's position that the organization failed to meet the requirements under IRC Section 6001 and 6033 to be recognized as exempt from federal income tax under IRC Section 501(c)(3). Accordingly, the organization's exempt status is revoked effective [REDACTED].

Form 1120 returns should be filed for the tax periods ending on or after

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Name of taxpayer [REDACTED]	Tax Identification Number (<i>last 4 digits</i>) [REDACTED]	[REDACTED]