



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:

Form you must file:
All
Tax years:
1120
Person to contact:

Release Number: 202521024
Release Date: 5/23/2025
UIL Code: 501.03-08,
501.03-24, 401.33-00

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:
01/08/2025
Employer ID number:

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

Legend:

U = Club
V = University
X = Date of Formation
Y = State
Z = Dog

UIL:

501.03-08
501.03-24
501.33-00

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 submitted Form 1023-EZ, *Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*.

You attest that you were incorporated on X, in the state of Y. You attest that you have the necessary organizing document, that your organizing document limits your purposes to one or more exempt purposes within the meaning of IRC Section 501(c)(3), that your organizing document does not expressly empower you to engage in activities, other than an insubstantial part, that are not in furtherance of one or more exempt purposes, and that your organizing document contains the dissolution provision required under IRC Section 501(c)(3).

You attest that you are organized and operated exclusively to further educational and scientific purposes. You attest that you have not conducted and will not conduct prohibited activities under IRC Section 501(c)(3). Specifically, you attest you will:

- Refrain from supporting or opposing candidates in political campaigns in any way
- Ensure that your net earnings do not inure in whole or in part to the benefit of private shareholders or individuals

- Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially
- Not be organized or operated for the primary purpose of conducting a trade or business that is not related to your exempt purpose(s)
- Not devote more than an insubstantial part of your activities attempting to influence legislation or, if you made a Section 501(h) election, not normally make expenditures in excess of expenditure limitations outlined in Section 501(h)
- Not provide commercial-type insurance as a substantial part of your activities

The Form 1023EZ states your mission is 1) educating the public regarding breeding and reproduction of the purebred Z breed, 2) partnering with university and research centers regarding genetic diversity/breeding of the Z breed 3) making distributions for such purposes to tax-exempt organizations.

During review of your Form 1023-EZ, detailed information was requested supplemental to the above attestations.

You explained that your exempt purposes are to provide educational resources and scientific research related to safeguarding the viability, continued existence, and genetic diversity of the Z breed. You explained your sole member is U, an IRC Section 501(c)(4) membership organization which is dedicated to promoting the Z breed. U elects your board members from its membership. In addition to being a member of U, your board members are required to have extensive experience with the Z breed.

Your activities consist of collecting, storing, and distributing Z semen from Z purebred dogs. Z semen will only be distributed to maiden Z female dogs owned by breeders who are U members in good standing with at least five years' experience with the Z breed. You explained that these breeders must complete a detailed application several months prior to the dog being expected in season and provide the dog's age, as well as her health status and medical history. Recipients are then selected by a majority of your board. You will then require the breeder pay a stud fee which will be established annually by your board. These fees will vary in relation to market factors including the accomplishments of the donor animal and your storage costs. You further stated that while a commercial breeder may set a fee based on demand or profitability, your purpose is to ensure Z viability. Therefore, retention of semen is prioritized.

You also explained that you will establish specific requirements for the donation and receipt of semen. These requirements include using basic breeding data such as name, age, pedigree, health, titles, and reproductive history, among other things to determine if you will accept the donation. Donors must also have disclosed health clearance from U's Code of Ethics in effect at the time of collection.

You will prioritize collection of Z semen via a multi-step process. This consists of:

- At risk semen owned by Z breeders who are no longer actively breeding and may consider abandoning their frozen stock which may be decades old.
- Testamentary gifting permitting owners of Z frozen semen to donate that semen upon their death.
- Fresh collections from current Z dogs provided that you will not be in conflict with any stud dog.

You stated that you are partnering with V which is noted for its leadership in small animal reproduction to capitalize on exposure and research opportunities. You store the semen at a commercial facility at V, in a tank dedicated for your use, under the supervision of one of V's leading professors in the study of small animal

reproduction. V charges you reduced rates per unit for storage. Because you collect data from the breeding of the Z breed, you will provide samples for future research to this professor as well as provide data including the age of the sample, date collected, pedigree, and name/age of the animal. Results of research will be initially published through V and later on your website for interested parties.

In addition, you explained that your operations enable V to advance its small animal breeding program, related to the Z breed by providing V's veterinary students with hands-on, real-world experience in working with semen, but not limited to, the freezing, preserving, shipping, and handling of, semen used for reproduction. You provided no other details on your actual role in any educational or scientific efforts by V nor any evidence you will offer internships or research positions. You also did not provide information on any formal educational programs, nor did you identify any time or financial resources spent on research.

Further, you will design a website to target Z breeders, enthusiasts, veterinarians, and interested general public members to build awareness to protect the Z breed in the need for genetically diverse and healthy Z dogs. The website will contain educational content created by your board.

You will initially be supported by U who will provide funding to cover start-up costs. However, stud fees eventually will be your main source of income. You explained that stud fees are central to your operations because they facilitate the long-term storage of Z semen and particularly diverse samples of Z semen that would otherwise be lost without such storage.

You may also receive donations from breeders, donations via your website, and receipts from fundraisers hosted by U. Your expenses are primarily related to the collection, storage, and distribution of semen. You stated that you will provide donations and grants to other IRC Section 501(c)(3) organizations but did not provide any financials which show evidence of this.

You explained that:

- Without you, there is no organization designed to preserve diverse biological samples of the Z breed's semen and, given the high cost of storing frozen semen, storage by private breeders is not often a long-term viable option.
- Most dogs with semen valuable enough to command a very high stud fee are not expected to be the animals from which semen is donated; rather, small breeders with less resources to continue to pay storage costs, breeders who are no longer breeding, and aging breeders without another possible recipient for stored semen are likely to be those that donate to you.

Finally, we located a copy of your Articles of Incorporation's on Y's Secretary of State's website and provided you a copy. They state you are organized and operated exclusively for charitable purposes within the meaning of IRC Section 501(c)(3). They further state your purposes are to a) educate members and the public regarding breeding and reproduction of Z; b) partner with university and research centers related to genetic breeding of Z; and c) make distributions to other 501(c)(3) organizations.

Law

IRC Section 501(c)(3) provides for the recognition of exemption of organizations that are organized and operated exclusively for religious, charitable, or other purposes as specified in the statute. No part of the net earnings may inure to the benefit of any private shareholder or individual.

Treasury Regulation Section 1.501(c)(3)-1(a)(1) states that, in order to be exempt as an organization described in IRC Section 501(c)(3), an organization must be both organized and operated exclusively for one or more of the purposes specified in such section. If an organization fails to meet either the organizational test or the 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 which accomplish one or more of such exempt purposes specified in IRC Section 501(c)(3). An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.

Treas. Reg. Section 1.501(c)(3)-1(d)(1)(ii) provides that an organization is not organized or operated exclusively for one or more exempt purposes unless it serves a public rather than a private interest. To meet the requirement of this subsection, the burden of proof is on the organization to show 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.

Treas. Reg. Section 1.501(c)(3)-1(d)(1) provides that an organization may be exempt as an organization described in IRC Section 501(c)(3) if it is organized and operated exclusively for the prevention of cruelty to children or animals.

Treas. Reg. Section 1.501(c)(3)-1(d)(2) provides that the term “charitable,” is used in section 501(c)(3) in its generally accepted legal sense and includes the relief of the poor and distressed or of the underprivileged.

Treas. Reg. Section 1.501(c)(3)-1(d)(3)(i) provides that the term “educational,” as used in IRC Section 501(c)(3), relates to:

- (a) The instruction or training of the individual for the purpose of improving or developing his capabilities; or
- (b) The instruction of the public on subjects useful to the individual and beneficial to the community.

Treas. Reg. Section 1.501(c)(3)-1(d)(5)(i) states that scientific organizations must be organized and operated in the public interest. It defines the term scientific as performing scientific research for public interest, rather than private interest. Research is not synonymous with scientific, and to be scientific within IRC Section 501(c)(3) it must further a scientific purpose. Research has no distinction between fundamental or applied research.

Per Treas. Reg. Section 1.501(c)(3)-1(d)(5)(iv), an organization will not qualify as a scientific organization for the purpose of carrying on research in the public interest for federal income tax purposes where (a) research will be performed only for its creators (directly or indirectly), when its creators are not described in IRC Section 501(c)(3) or (b) where substantial amounts of intellectual property that is developed is not made available to the public, through various means.

Revenue Ruling 65-60, 1965-1 C.B. 231, held that an organization developing and disseminating a new body of knowledge is exempt under IRC Section 501(c)(3). The organization did not perform contract research for private benefit, performed research itself, worked with government agencies, and normally disseminated to the public 90% of research results.

Rev. Rul. 69-526, 1969-2 C.B. 115, held an organization formed for investigation by specialist doctors for causes and treatment was exempt under IRC Section 501(c)(3). The organization studied, researched, and attempted to develop treatments and procedures for cardiac diseases. Results were published in journals, lectures, and film. The organization qualified as obtaining scientific information and curing disease.

Rev. Rul. 71-421, 1971-2 C.B. 229, held that a dog club formed to promote the ownership and training of purebred dogs and conduct obedience training classes didn't qualify for exemption under IRC Section 501(c)(3).

Rev. Rul. 74-194, 1974-1 C.B. 129, held that an organization formed to prevent the over breeding of cats and dogs by providing funds to pet owners who wish to have their pets spayed or neutered but can't afford the cost of such operations may qualify for exemption under IRC Section 501(c)(3).

Rev. Rul. 76-152, 1976-1 C.B. 151, held that an organization formed by art patrons to promote community understanding of modern art trends did not qualify for exemption under section 501(c)(3). The organization exhibited and sold the artwork of local artists, who received 90 percent of sales proceeds. This provision of direct benefits served the private interests of the artists and could not be dismissed as being merely incidental to its other purposes and activities, and therefore the organization was not operated exclusively for educational purposes.

Rev. Rul. 76-296, 1976-2 C.B. 142, held that commercially sponsored research otherwise qualifying as scientific research under IRC Section 501(c)(3), the results of which are timely published so as to be available to the interested public, is scientific research carried on in the public interest. It states that scientific research will be regarded as carried on in the public interest if it is for the purpose of obtaining scientific information.

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

In American Kennel Club, Inc. v. Hoey, 148 F.2d 920 (1945), the court held that the taxpayer wasn't exempt from federal taxation under the predecessor to IRC Section 501(c)(3) because regulating the sport of dog shows and field events doesn't further charitable, educational, or scientific purposes.

In Midwest Research Institute v. United States, 554 F. Supp. 1379 (W.D. Mo. 1983), aff'd 744 F.2d 635 (8th Cir. 1984), the court held that Midwest Research Institute did not jeopardize its tax-exempt status by conducting research for private sponsors. The court stated that a project is scientific research "if professional skill is involved in the design and supervision of a project intended to solve a problem through a search for a demonstrable truth." The court stated that projects are "ordinary testing" if the work is generally repetitive and done by scientifically unsophisticated employees to determine if the item tested meets certain specification, "as distinguished from testing done to validate a scientific hypothesis."

In IIT Research Institute v. United States, 9 Cl. Ct. 13 (Cl. Ct. 1985), the U.S. Claims Court reviewed the activities of an organization exempt under IRC Section 501(c)(3). The organization contracted with a variety of industries to perform research for them. The court defined scientific as "the process by which knowledge is systematized or classified through the use of observation, experimentation or reasoning." The organization was

only involved to the point where research principles were established. It did not conduct consumer or market research. It did not engage in testing incident to commercial operations. Lastly, the sponsors took over once research was completed. Due to these facts and circumstance, the court found the organization was not involved in commercializing the results of research.

In City of Galveston, Texas v. United States, 33 Fed.Cl. 685, 707-08 (1995), the Court of Federal Claims ruled that, the mere fact that another taxpayer has been treated differently from the plaintiff does not establish the plaintiff's entitlement. The fact that all taxpayers or all areas of the tax law cannot be dealt with by the Internal Revenue Service with equal vigor and that there thus may be some taxpayers who avoid paying the tax cannot serve to release all other taxpayers from the obligation. The Commissioner's failure to assess deficiencies against some taxpayers who owe additional tax does not preclude the Commissioner from assessing deficiencies against other taxpayers who admittedly owe additional taxes on the same type of income. A taxpayer cannot premise its right to an exemption by showing that others have been treated more generously, leniently, or even erroneously by the IRS. The fact that there may be some taxpayers who have avoided paying a tax does not relieve other similarly situated taxpayers from paying their taxes.

Application of Law

IRC Section 501(c)(3) and Treas. Reg. Section 1.501(c)(3)-1(a)(1) set forth two main tests for an organization to be recognized as exempt. An organization must be both organized and operated exclusively for purposes described in Section 501(c)(3). Based on the information you provided in your application and supporting documentation, we conclude you do not meet the operational test.

You are serving private interests.

An organization is not organized or operated exclusively for exempt purposes unless it serves a public rather than a private interest as stated in Treas. Reg. Section 1.501(c)(3)-1(d)(1)(ii).

You are structured and are operated to advance the private interests of U's members. This is evidenced by:

- U's members control your operations because your directors must be members of U;
- Breeders who are U's members are the only eligible recipients of the semen you collect and store;
- Your directors who are U members select the breeders who may receive the semen;
- Your directors who are members of U establish stud fees.

Just like the artists in Rev. Rul. 76-152, who directly benefited by the exhibition and sale of their works, U's members are directly benefited by your operations. Although your activities may serve some exempt purposes, as in Better Business Bureau, the presence of a substantial non-exempt purpose will preclude exemption, even if also serving exempt purposes.

You are operated for substantial nonexempt purposes.

Treas. Reg. Section 1.501(c)(3)-1(c)(1) provides that an organization will not be regarded as exempt under IRC Section 501(c)(3) or operated exclusively for one or more exempt purposes if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.

Your activities are designed to protect the Z breed standards. For example, your strict breeding standards and the resource commitments to collection, storage, and distribution of Z semen, as well as the fact that all recipients must be a member of U, illustrate you are operated to protect the Z breed and advance the interests of U members, which serve substantial nonexempt purposes.

You have some similarities to the organization granted exemption in Rev. Rul. 74-194. However, the organization in the Revenue Ruling was interested in controlling unwanted animals, preventing the starvation and eventual euthanizing of the animal. You are designed to protect the Z breed for the benefit of U members which is evident by how you are structured. Although some of your activities may further exempt purposes, you also serve substantial independent purposes of a noncharitable nature. As in Better Business Bureau, the presence of a substantial non-exempt purpose will preclude exemption, even if also serving exempt purposes.

Your activities are not exclusively charitable.

Your activities do not exclusively further a charitable purpose as required by Treas. Reg. Section 1.501(c)(3)-1(d)(2). Your activities are primarily designed to protect the Z breed standards. This is evident through your strict requirements for both the collection and distribution of Z semen and through the increasing time and resource commitments to collection, storage, and distribution of Z semen. These activities do not fall under the definition of charitable in Treas. Reg. Section 1.501(c)(3)-1(d)(2).

Your activities are not exclusively preventing cruelty to animals.

Your activities do not exclusively further the prevention of cruelty to animals as required by Treas. Reg. Section 1.501(c)(3)-1(d)(1).

Unlike the qualifying organization described in Rev. Rul. 74-194, you are structured to protect the Z breed standards for the benefit of U members. These activities do not prevent cruelty to animals as required by the regulations.

Your activities are not exclusively educational.

Treas. Reg. Section 1.501(c)(3)-1(d)(3)(i) provides for exemption for organizations who accomplish exclusively educational purposes. While you may aid in the instruction of V's students and educate the general public through your website by publishing research conducted at V as well as by building interest and awareness about the need for diverse and healthy Z semen, your primary activities are collecting, storing, and distributing Z semen. Your aid to the instruction of V's students is dependent on the accomplishment of your primary activities. Further, like the organizations in Rev. Rul. 71-421 and American Kennel Club, Inc., you primarily focus on the breed standards of Z dogs. This is evidenced by your extensive evaluation process in place and that only Z breeders who are U members are permitted to receive semen. All of these factors combine to make your educational efforts incidental to your primary activity. In addition, you did not provide information on any formal educational programs.

Therefore, you have not shown that your activities are exclusively conducted to provide instruction or training "useful to the individual and beneficial to the community" within the meaning of Treas. Reg. Section 1.501(c)(3)-1(d)(3)(i).

You are not a scientific organization.

Treas. Reg. Section 1.501(c)(3)-1(d)(5)(i) states that scientific organizations must be organized and operated in the public interest. It defines the term scientific as performing scientific research for public interest, rather than private interest. Research is not synonymous with scientific, and to be scientific within IRC Section 501(c)(3), it must further a scientific purpose.

Further, the law defines “scientific” as systemizing knowledge, involving professional skill, and testing scientific hypotheses, and obtaining scientific information. See Rev. Rul. 76-296, IIT Research Institute, and Midwest Research Institute.

You provided no information that you are conducting scientific research. You are collecting data from the Z breed and making it available to veterinary students at V as well as to one of V’s leading professors. You provided no other details on your actual role in any educational or scientific efforts by V nor any evidence you will offer internships or research positions. You also did not provide any time or financial resources spent on research.

Further, because membership is required in U for breeders to receive Z semen and you are controlled by U members, you do not qualify as a scientific organization as explained in Treas. Reg. Section 1.501(c)(3)-1(d)(5)(iv)(a). The members of U directly benefit from your activities. You are dissimilar to the organizations described in Rev. Rul. 65-60 and Rev. Rul. 69-526 in that you are serving substantial private interests.

Therefore, you are not operated for the purpose of carrying on scientific research in the public interest and you do not qualify as a scientific organization within the meaning of IRC Section 501(c)(3).

Your position

You stated the following reasons why you feel the IRS decision is incorrect:

1. Protection of genetic diversity is not protection of breed standards. The central focus of your argument is that your goal is to reduce genetic abnormalities or diseases. You differentiate this from breed standards to the animals.
2. You feel that we minimized the educational component of your activities inappropriately. This specifically includes the recognition of education as a core component, advancing an argument under Treas. Reg. Section 1.501(c)(3)-1(d)(3)(i), particularly through your partnership with V.
3. You assert that we ignored the scientific component of your operations, which is of a highly specialized discipline, taught at a few schools per the attestation of one of the leading professors of V, which would translate to other species.
4. You stated that an organization whose operations you believe are similar to yours is exempt under IRC Section 501(c)(3) and therefore you should be recognized for exemption under Section 501(c)(3).
5. You explained that timeliness of processing your Form 1023 is a mitigating factor. Specifically, your complaint is that your case was handled by three different revenue agents, required three additional information letters, which caused delay and cost increases, exacerbated by perceived inconsistency and opacity.

Our response to your position

You have not provided any information proving that you meet the requirements of IRC Section 501(c)(3).

Concerning Arguments 1, 2, and 3, although you may have some exempt purposes, you are also operated for substantial nonexempt purposes as previously explained. For example, you are serving the private interests of the members of U and promoting the Z breed. These are substantial nonexempt purposes. As in Better Business Bureau, the presence of a substantial non-exempt purpose will preclude exemption.

Concerning Argument 4, the facts and issues concerning the alleged tax-exempt status of that organization is not relevant to our determination here. Disparate treatment claims are not supported by the law. In City of

Galveston, Texas v. United States, the court stated the mere fact that one taxpayer has been treated differently from another taxpayer does not establish the other's entitlement. The fact that all taxpayers or all areas of the tax law cannot be dealt with by the Service with equal vigor and that there may be some taxpayers who avoid paying the tax, cannot serve to release all other taxpayers from the obligation. As such, a taxpayer cannot premise its right to an exemption by showing that others have been treated more generously, leniently, or even erroneously by the IRS.

Concerning Argument 5, the Form 1023-EZ application including attestations along with any additional information requested by the Service and provided by the organization to establish that it satisfies the requirements for tax-exempt status under IRC Section 501(c)(3). Additionally, even though an application is complete, the Service may request additional information before issuing a determination letter. See Rev. Proc. 2024-5, 2024-1 I.R.B. 262, Section 6.07(2)(b) and (3). Separately, outside of the actions of the Service, you may follow the steps outlined in Rev. Proc. 2024-5, Section 10.06.

Conclusion

Based on the information submitted, you fail the operational test under IRC Section 501(c)(3). You are operated for substantial nonexempt purposes, serving private interests, and not exclusively furthering charitable, educational, or scientific purposes. Accordingly, you do not qualify for exemption under Section 501(c)(3). Your donors may not deduct contributions.

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.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements