



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

Release Number: 202521025

Release Date: 5/23/2025

Uil Code: 501.03-00



Date:

February 25, 2025

Taxpayer ID number (last 4 digits):



Form:



Tax periods ended:



Person to contact:

Name:

ID number:

Telephone:

Fax:

Last day to file petition with United States
Tax Court:

May 26, 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 determination letter dated [REDACTED], is revoked.

Our adverse determination as to your exempt status was made for the following reasons: Your Organization did not meet all the requirements of the Internal Revenue Code under Section 501(r). You did not to adopt an Implementation Strategy as required by the Internal Revenue Code Section 501(r)(3)(A)(ii). Additionally, your Organization did not clearly identify the reporting requirements of the CHNA, as required under Treasury Regulation Section 1.501(r)-3(b)(6)(v)(A).

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**.

Contributions to your organization are no longer deductible under IRC Section 170.

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
usefc.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,

Lynn A. Brinkley

Digitally signed by Lynn A.
Brinkley
Date: 2025.02.23 13:16:31
-05'00'

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]
[REDACTED]

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Date:

January 17, 2023

Taxpayer ID number:

[REDACTED]

Form:

[REDACTED]

Tax periods ended:

[REDACTED]

Person to contact:

Name: [REDACTED]

ID number: [REDACTED]

Telephone: [REDACTED]

Fax: [REDACTED]

Address: [REDACTED]

Manager's contact information:

Name: [REDACTED]

ID number: [REDACTED]

Telephone: [REDACTED]

Response due date:

February 17, 2023

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.

After we issue the final adverse determination letter, we'll announce that your organization is no longer eligible to receive tax deductible contributions under IRC Section 170.

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.

For 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,

Sean P. Henderson Digitally signed by Sean P. Henderson
Date: 2024.01.16 09:19:41 -05'00'

For:
Lynn A. Brinkley
Director, Exempt Organizations Examinations

Enclosures:
Form 886-A
Form 6018

Form 886-A (May 2017)	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
Name of taxpayer	Tax Identification Number (last 4 digits)	Year/Period ended

ISSUE:

Does _____ Authority meet the requirements of Internal Revenue Code (IRC) Section 501(r)(3) and retain its status as a 501(c)(3) organization?

FACTS:

_____, creating the _____ Authority (the _____), established a _____ dated _____ Authority.

The _____ filed Form 1023 signed _____, requesting exempt status as a 501(c)(3) organization as a _____ described in IRC Sections 509(a)(1) and 170(b)(1)(A)(iii). The application stated the _____ operated a _____. The _____ stated on its application that _____ attention is never refused or reduced based upon the patient's ability to pay.

The application stated that the _____ and _____, controls all aspects of the authority's existence.

The Internal Revenue Service granted the _____ exempt status, from federal income tax under Section 501(c)(3) of the Internal Revenue Code, effective _____. The _____ was identified as a 509(a)(1) & 170(b)(1)(A)(iii) _____. The local county established a _____ to operate _____ under control of the county meeting community benefit standards of Rev Rul. 69-545.

The _____ is a “_____” entity receiving status as a tax-exempt IRC 501(c)(3) organization. It also qualifies as a governmental unit or as an affiliate of a governmental unit as described in Revenue Procedure 95-48, 1995-2C.B. 418.

The _____ was not required to file Form 990 because _____

The _____ was selected for examination for possible deficiencies relative to IRC Section 501(r) which imposes additional requirements on _____ s identified as tax-exempt under IRC Section 501(c)(3) per provisions of the Affordable Care Act (ACA). The _____ does not have a Form 990 filing requirement by virtue of its status as a governmental entity; however, that does not preclude its adherence to statutes enacted in response to the ACA for IRC Section 501(c)(3) _____. The tax year examined ended _____.

The _____ was issued a written request by mail to provide copies of its _____ Community Health Needs Care Assessment (CHNA) and written implementation strategy to meet the community health needs identified in the CHNA in accordance with IRC Section 501(r)(3).

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The provided the following records:

1. A copy of the 's policy regarding charity care for indigent patients and billing policies.
2. A copy of the 's 'community needs assessment'.
3. A copy of the 's collections policy.
4. A copy the 's emergency department admission protocol
5. A letter requesting its 501(c)(3) status be rescinded.
6. A copy of the 's
7. A copy of the 's

The 's website, contains links to its Community Health Needs Assessment (CHNA), Financial Assistance Policy (FAP), Emergency Room Admissions Protocol, Collections Policy, and Price List.

The CHNA was completed by The refers to the document as a Community Needs Assessment Certification. The listed purpose of the document is to identify and prioritize the needs and resources of a defined community or communities. Data is gathered from target populations and results are analyzed in order to understand the causes and conditions of poverty and changing population demographics. The document lists the uses of the report to provide justification, both to funders and the public, on the need for resources and how resources are being allocated to programs. The report also provides useful data to educate the public and community leaders about issues related to poverty.

() was incorporated as a Nonprofit Organization on , when in , and in order to better meet the needs of the residents of . The Board of Directors drafted Articles of Incorporation and By-laws for the newly founded which includes a geographical area covering more than square miles.

On , became , to embody the organization's of

The CHNA listed the following as its prioritized needs:

The Prioritized Needs in ranked order are:

3.

The CHNA used is a shared CHNA for multiple organizations. The document does not list the by name. The document does not contain an implementation strategy.

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LAW:

Section (§) 501(c)(3) of the Code describes corporations organized and operated exclusively for charitable purposes no part of the net earnings of which inures to the benefit of any private shareholder or individual.

Treas. Reg. § 1.501(c)(3)-1(a)(1) provides that in order to be exempt as an organization described in IRC § 501(c)(3), an organization must be organized exclusively for one or more exempt purposes.

Treas. Reg. 1.501(c)(3)-1(d)(1)(ii) provides that an exempt organization must serve a public rather than a private interest. The organization must establish that it is not organized or operated to benefit 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."

IRC § 501(r)(3)(A) In general. An organization meets the requirements of this paragraph with respect to any taxable year only if the organization:

- 1) IRC § 501(r)(3)(A)(i) has conducted a community health needs assessment which meets the requirements of subparagraph (B) in such taxable year or in either of the 2 taxable years immediately preceding such taxable year, and
- 2) IRC § 501(r)(3)(A)(ii) has adopted an implementation strategy to meet the community health needs identified through such assessment.

IRC § 501(r)(3)(B) Community Health Needs Assessment. A community health needs assessment meets the requirements of this paragraph if such community health needs assessment:

- 1) IRC § 501(r)(3)(B)(i) takes into account input from persons who represent the broad interests of the community served by the _____ facility, including those with special knowledge of or expertise in public health, and
- 2) IRC § 501(r)(3)(B)(ii) is made widely available to the public. Treasury Regulations § 1.501(r)-2

Failures to satisfy IRC § 501(r). (a) Revocation of section IRC § 501(c)(3) status. Except as otherwise provided in paragraphs (b) and (c) of this section, a _____ organization failing to meet one or more of the requirements of IRC § 501(r) separately with respect to one or more _____ facilities it operates may have its section IRC § 501(c)(3) status revoked as of the first day of the taxable year in which the failure occurs. In determining whether to continue to recognize the status of a _____ organization that fails to meet one or more of the requirements of IRC § 501(r) with respect to one or more _____ facilities, the Commissioner will consider all relevant facts and circumstances including, but not limited to, the following:

- (1) Whether the organization has previously failed to meet the requirements of IRC § 501(r), and, if so, whether the same type of failure previously occurred.

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(2) The size, scope, nature, and significance of the organization's failure(s).

(3) In the case of an organization that operates more than one facility, the number, size, and significance of the facilities that have failed to meet the requirements relative to those that have complied with these requirements.

(4) The reason for the failure(s).

(5) Whether the organization had, prior to the failure(s), established practices or procedures (formal or informal) reasonably designed to promote and facilitate overall compliance with the section 501(r) requirements.

(6) Whether the practices or procedures had been routinely followed and the failure(s) occurred through an oversight or mistake in applying them.

(7) Whether the organization has implemented safeguards that are reasonably calculated to prevent similar failures from occurring in the future.

(8) Whether the organization corrected the failure(s) as promptly after discovery as is reasonable given the nature of the failure(s).

(9) Whether the organization took the measures described in paragraphs (a)(7) and (a)(8) of this section before the Commissioner discovered the failure(s).

(b) Minor omissions and errors

(1) In general. A facility's omission of required information from a policy or report described in § 1.501(r)-3 or § 1.501(r)-4, or error with respect to the implementation or operational requirements described in § 1.501(r)-3 through 1.501(r)-6, will not be considered a failure to meet a requirement of Section 501(r) if the following conditions are satisfied:

(i) Such omission or error was minor and either inadvertent or due to reasonable cause.

(ii) The facility corrects such omission or error as promptly after discovery as is reasonable given the nature of the omission or error. Such correction must include establishment (or review and, if necessary, revision) of practices or procedures (formal or informal) that are reasonably designed to promote and facilitate overall compliance with the requirements of Section 501(r).

(2) Minor. In the case of multiple omissions or errors, the omissions or errors are considered minor for purposes of this paragraph (b) only if they are minor in the aggregate.

(3) Inadvertent. For purposes of this paragraph (b), the fact that the same omission or error has been made and corrected previously is a factor tending to show that an omission or error is not inadvertent.

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(4) Reasonable cause. For purposes of this paragraph (b), the fact that a facility has established practices or procedures (formal or informal) reasonably designed to promote and facilitate overall compliance with the Section 501(r) requirements prior to the occurrence of an omission or error is a factor tending to show that the omission or error is due to reasonable cause.

(c) Excusing certain failures if facility corrects and discloses. A facility's failure to meet one or more of the requirements described in § 1.501(r)-3 through § 1.501(r)-6 that is neither willful nor egregious shall be excused for purposes of this section if the facility corrects and makes disclosure in accordance with rules set forth by revenue procedure, notice, or other guidance published in the Internal Revenue Bulletin. For purposes of this paragraph (c), a "willful" failure includes a failure due to gross negligence, reckless disregard, or willful neglect, and an "egregious" failure includes only a very serious failure, taking into account the severity of the impact and the number of affected persons. Whether a failure is willful or egregious will be determined based on all of the facts and circumstances. A facility's correction and disclosure of a failure in accordance with the relevant guidance is a factor tending to show that the failure was not willful.

Treas. Reg. § 1.501(r)-2(a) provides that, in determining whether to continue to recognize the § 501(c)(3) status of a organization that fails to one or more of the requirements of § 501(r) with respect to one or more facilities, the Commissioner will consider all relevant facts and circumstances.

Treas. Reg. § 1.501(r)-3(a) In General. With respect to any taxable year, a organization meets the requirements of section 501(r)(3) with respect to a facility it operates only if Treas. Reg. § 1.501(r)-3(a)(1) The facility has conducted a community health needs assessment (CHNA) that meets the requirements of paragraph (b) of this section in such taxable year or in either of the two taxable years immediately preceding such taxable year (except as provided in paragraph (d) of this section); and Treas. Reg. § 1.501(r)-3(a)(2) An authorized body of the facility (as defined in § 1.501(r)-1(b)(4)) has adopted an implementation strategy to meet the community health needs identified through the CHNA, as described in paragraph (c) of this section, on or before the 15th day of the fifth month after the end of such taxable year.

Treas. Reg. § 1.501(r)-3(b) Conducting A CHNA

Treas. Reg. § 1.501(r)-3(b)(1) In General. To conduct a CHNA for purposes of paragraph (a) of this section, a facility must complete all of the following steps:

Treas. Reg. § 1.501(r)-3(b)(1)(i) Define the community it serves.

Treas. Reg. § 1.501(r)-3(b)(1)(ii) Assess the health needs of that community.

Treas. Reg. § 1.501(r)-3(b)(1)(iii) In assessing the health needs of the community, solicit and take into account input received from persons who represent the broad interests of that community, including those with special knowledge of or expertise in public.

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Treas. Reg. § 1.501(r)-3(b)(1)(iv) Document the CHNA in a written report (CHNA report) that is adopted for the _____ facility by an authorized body of the _____ facility.

Treas. Reg. § 1.501(r)-3(b)(1)(v) Make the CHNA report widely available to the public.

Treas. Reg. § 1.501(r)-3(b)(2) Date A CHNA Is Conducted.

Treas. Reg. § 1.501(r)-3(b)(4) Assessing Community Health Needs. To assess the health needs of the community it serves for purposes of paragraph (b)(1)(ii) of this section, a _____ facility must identify significant health needs of the community, prioritize those health needs, and identify resources (such as organizations, facilities, and programs in the community, including those of the _____ facility) potentially available to address those health needs. For these purposes, the health needs of a community include requisites for the improvement or maintenance of health status both in the community at large and in particular parts of the community (such as particular neighborhoods or populations experiencing health disparities). These needs may include, for example, the need to address financial and other barriers to accessing care, to prevent illness, to ensure adequate nutrition, or to address social, behavioral, and environmental factors that influence health in the community. A _____ facility may determine whether a health need is significant based on all of the facts and circumstances present in the community it serves. In addition, a _____ facility may use any criteria to

Treas. Reg. § 1.501(r)-3(b)(6)(v)(A) A _____ facility that collaborates with other _____ facilities or other organizations (such as state or local public health departments) in conducting its CHNA will satisfy paragraph (b)(1)(iv) of this section if an authorized body of the _____ facility adopts for the facility a joint CHNA report produced for the _____ facility and one or more of the collaborating facilities and organizations, provided that the following conditions are met:

- (1) The joint CHNA report meets the requirements of paragraph (b)(6)(i) of this section.
- (2) The joint CHNA report is clearly identified as applying to the _____ facility.
- (3) All of the collaborating _____ facilities and organizations included in the joint CHNA report define their community to be the same.

Treas. Reg. § 1.501(r)-3(c)(4) Joint Implementation Strategies. A _____ facility may develop an implementation strategy in collaboration with other _____ facilities or other organizations, including, but not limited to, related and unrelated _____ organizations and facilities, for-profit and government _____ s, governmental departments, and nonprofit organizations. In general, a _____ facility that collaborates with other facilities or organizations in developing its implementation strategy must still document its implementation strategy in a separate written plan that is tailored to the particular facility, taking into account its specific resources. However, a _____ facility that adopts a joint CHNA report described in paragraph (b)(6)(v) of this section may also adopt a joint implementation strategy that, with respect to each significant health need identified through the joint CHNA, either describes how one or more of the collaborating facilities or organizations plan to address the health need or identifies the health

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need as one the collaborating facilities or organizations do not intend to address and explains why they do not intend to address the health need. For a collaborating facility to meet the requirements of paragraph (a)(2) of this section, such a joint implementation strategy adopted for the facility must:

Treas. Reg. §1.501(r)-3(c)(4)(i) Be clearly identified as applying to the facility.

Treas. Reg. §1.501(r)-3(c)(4)(ii) Clearly identify the facility's particular role and responsibilities in taking the actions described in the implementation strategy and the resources the facility plans to commit to such actions; and

Treas. Reg. §1.501(r)-3(c)(4)(iii) Include a summary or other tool that helps the reader easily locate those portions of the joint implementation strategy that relate to the facility.

Treas. Reg. §1.501(r)-3(c)(5) When the Implementation Strategy Must Be Adopted.

Treas. Reg. §1.501(r)-3(c)(5)(i) In General. For purposes of paragraph (a)(2) of this section, an authorized body of the facility must adopt the implementation strategy on or before the 15th day of the fifth month after the end of the taxable year in which the facility completes the final step for the CHNA described in paragraph (b)(1) of this section, regardless of whether the facility began working on the CHNA in a prior taxable year.

Rev. Proc. 95-48 provides an exception from filing for governmental units or affiliates of governmental units that are exempt from federal income tax under Section 501(c)(3).

Rev. Proc. 95-48 Section 4.02 provides that an organization will be treated as an affiliate of a governmental unit if it is described in Section 501(c) and either (a) It has a ruling from the Service that: (1) its exempt purpose income is excluded under Section 115; (2) it is entitled to receive deductible contributions under Section 170(c)(1) because the contributions are for the use of a governmental unit, or (3) it is a wholly owned instrumentality of a state or political subdivision for employment tax purposes; or (b) it meets the requirements of Section 4.02(b).

TAXPAYER'S POSITION:

At the start of the examination, the organization expressed that they would like to give up their tax-exempt status.

GOVERNMENT'S POSITION:

The failed to adequately meet all the requirements of Treas. Reg. §1.501(r)-3. The did not adopt an Implementation Strategy as required by IRC § 501(r)(3)(A)(ii).

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The CHNA report produced for the _____ failed to meet the requirements of Treas. Reg. § 1.501(r)-3(b)(6)(v)(A) because the assessment does not clearly identify it applied to the _____ as required. The failures noted are significant.

It is the government's position that the _____ failed to adequately meet the requirements of IRC 1.501(r)-3 resulting in its exempt status being revoked.

CONCLUSION:

The _____ failed to meet all the requirements of the Internal Revenue Code under Section 501(r). The _____ failed to adopt an Implementation Strategy as required by the Internal Revenue Code Section 501(r)(3)(A)(ii). The _____ failed to clearly identify the reporting requirements of the CHNA, under Treas. Reg. § 1.501(r)-3(b)(6)(v)(A).

Because of the failures listed above, _____ Authority's tax-exempt status under Internal Revenue Code Section 501(c)(3) has been revoked, effective _____, _____.