



Department of the Treasury
Internal Revenue Service
Independent Office of Appeals

Date: 03/04/2025

Form:

Tax periods ended:

Person to contact:

Name:

Employee ID Number:

Phone:

Hours:

Employer ID number:

Release Number: 202522007

Release Date: 5/30/2025

UIL Code: 501.03-05, 501.33-00

Certified Mail

Dear [REDACTED]:

Why you are receiving this letter

This is a final adverse determination that your exempt status under section 501(a) as an organization described in 501(c)(3) of the Internal Revenue Code has been revoked. Revocation of your exemption under section 501(c)(3) has been revoked effective [REDACTED], for the following reasons:

You have not demonstrated that you operated exclusively for exempt purposes within the meaning of Internal Revenue Code section 501 (c)(3). Treas. Reg. § 1.501(c)(3)-1(a)(1). During examination, you did not provide sufficient evidence to demonstrate that you operated exclusively for scientific, educational, charitable, or other exempt purposes within the meaning of section 501(c)(3). Further, you did not maintain adequate books and records of your finances pursuant to Internal Revenue Code section 6001. You also did not meet the requirements of Internal Revenue Code section 6033 to file yearly annual returns and to furnish financial information substantiating those returns upon request.

Contributions to your organization are not deductible under IRC Section 170.

What you need to know

After removing identifying information, this letter and the previously sent proposed adverse determination letter will be made available for public inspection under IRC Section 6110.

In a separate mailing to you, we provided Letter 437, Notice of Intention to Disclose. Please review Letter 437 and the attached documents that show our proposed deletions.

What if you disagree

If you disagree with our proposed deletions, follow the instructions in Letter 437.

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

United States Tax Court 400 Second Street, NW Washington, DC 20217 ustaxcourt.gov Or eFile by visiting: ustaxcourt.gov/dawson.html	U.S. Court of Federal Claims 717 Madison Place, NW Washington, DC 20439 uscfc.uscourts.gov	U.S. District Court for the District of Columbia 333 Constitution Avenue, NW Washington, DC 20001 ded.uscourts.gov
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- You must file a petition or complaint within 90 days from the date we mailed this determination letter to you.
- Be sure to include a copy of this letter, any attachments and the applicable filing fee with the petition or complaint.

You can download a fillable petition or complaint form and get information about filing at each court's website listed above.

Note: We won't delay processing income tax returns and assessing any taxes due even if you file a petition for declaratory judgment under IRC Section 7428.

What you need to do in the future

Organizations that are not exempt under IRC Section 501 generally are required to file federal income tax returns and pay tax, where applicable.

Find tax forms or publications by visiting IRS.gov/forms or calling 800-TAX-FORM (800-829-3676).

Taxpayer rights and sources for assistance

The Internal Revenue Code (IRC) gives taxpayers specific rights. The Taxpayer Bill of Rights groups these into 10 fundamental rights. See IRC Section 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see the enclosed Publication 1, Your Rights as a Taxpayer, or visit IRS.gov/taxpayer-bill-of-rights.

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. To learn more, visit TaxpayerAdvocate.IRS.gov or call 877-777-4778.

TAS assistance is not a substitute for established IRS procedures, such as the formal appeals process. TAS cannot reverse a legally correct tax determination, or extend the time fixed by law to file a petition in a United States Court.

Tax professionals who are independent from the IRS may be able to help you.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.

If you have questions, contact the person at the top of this letter.

Sincerely,

Douglas W. O'Donnell
Acting Commissioner

By

A handwritten signature in black ink, appearing to read "Chris R. Martin", with a horizontal line extending to the right.

Chris R. Martin
Acting Appeals Team Manager

Enclosures:
Publication 1
IRS Appeals Survey



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

[REDACTED]
[REDACTED]
[REDACTED]

[REDACTED]
[REDACTED]
[REDACTED]

Date: August 22, 2023
Taxpayer ID number: [REDACTED]

Form: [REDACTED]

Tax periods ended: [REDACTED]

Person to contact:

Name: [REDACTED]

ID number: [REDACTED]

Manager's contact information:

Name: [REDACTED]

ID number: [REDACTED]

Telephone: [REDACTED]

Response due date:

September 22, 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,

Navi Mishra Navi Mishra, Acting Group Manager

for Lynn A. Brinkley
Director, Exempt Organizations
Examinations

Enclosures:
Form 886-A
Form 6018

Explanation of Items

Name of taxpayer

Tax Identification Number (last 4 digits)

Year/Period ended

Issue:

Whether [REDACTED] Inc's exempt status under Internal Revenue Code 501(c)(3) should be revoked due to failure to maintain and provide records as required by Internal Revenue Code Sections 6001 and 6033.

Facts:

- [REDACTED] filed Form 1023-EZ on [REDACTED], requesting exemption from income tax.
- The organization selected the boxes on the Form 1023-EZ indicating the exempt purposes to be Charitable, Scientific, and Educational.
- The 1023-EZ requires an applicant to provide a mission statement or describe the organization's most significant activities. In this part of the application the following description was provided: [REDACTED]
- [REDACTED] was granted exemption on [REDACTED].
- Agent [REDACTED] mailed an initial contact letter notifying the organization of an examination on [REDACTED], [REDACTED] an initial Information Document Request was enclosed.
- In response to the Information Document Request, officer [REDACTED] provided a memo describing the organization's activities. In the memo the officer described the activities as follows:
[REDACTED] EIN: [REDACTED] is organized and operated exclusively for scientific, educational, and charitable purposes within the meaning of 26 CFR 1.501(c)(3)-1.
[REDACTED] plans to enter into formal agreements with [REDACTED] to assist in the scientific education of admitted [REDACTED] who conduct research and/or public policy analysis to develop and disseminate a body of new knowledge. I sent a separate email with this information. In addition, the nonprofit research organization stimulates, promotes and develops interest in the dramatic arts, educates the public within the [REDACTED] in the [REDACTED].
[REDACTED] supervises volunteers [REDACTED].
[REDACTED] plans to assist [REDACTED] supervised by [REDACTED] recent [REDACTED] and [REDACTED] become [REDACTED]. The organization [REDACTED] (as defined by 29 CFR § 541.705) to [REDACTED].

[REDACTED] exposes participants to techniques in the [REDACTED] and [REDACTED] and [REDACTED]. The [REDACTED]

Year/Period ended

Explanation of Items

Name of taxpayer

Tax Identification Number (last 4 digits)

Year/Period ended

██████████ at ██████████ and the order stated ██████████ ...were required to cease all activities at facilities located within the County.' ██████████

██████████ issued a statement about ██████████ on ██████████ which stated '... the majority of ██████████ will not need to—and should not—come to ██████████

- In response to the request on Information Document Request ██████████ for the written detailed description of a research project that the organization assisted a student with the officer provided the following statement: "For the period in question, the health officials of the ██████████ issued an order to shelter-in-place beginning ██████████ at ██████████ and the order stated 'all businesses with a facility in the County ...were required to cease all activities at facilities located within the ██████████'"
- In response to the request on Information Document Request ██████████ for the written detailed description of an app developed by a ██████████ with the assistance of ██████████ the officer provided the following statement: "For the period in question, the health officials of the ██████████ issued an order to shelter-in-place beginning ██████████ at ██████████ and the order stated 'all businesses with a facility in the ██████████ ...were required to cease all activities at facilities located within the ██████████ For ██████████ months in ██████████ a ██████████, finished the ██████████ ██████████ program launched by the ██████████. She conducted independent research under supervision to improve and develop her capability to program an using the ██████████ language and ██████████: ... The training program exposed her to ██████████ techniques, methodologies, and technology and expanded upon her existing knowledge and skills and did not duplicate any prior training received elsewhere."
- ██████████ issued Information Document Request ██████████ requesting reports and a backup copy of the organization's ██████████ file and various information needed to access those records.
- The officer responded to Information Document Request ██████████ with the following statement: "██████████ did not have a ██████████ online account for the correspondence audit period in question. The one account created in ██████████ was not completed by the ██████████ and the ██████████ from ██████████ did not use it. The entity does not have the information or files requested from the account. The volunteers are not trained on third-party software and did not use it. The expectation was the specialist and the ██████████ would correctly handle setting up the account and the required reports."
- On ██████████, a transfer from the organization's bank account, in the amount of \$██████████ was transferred to an account number ending in ██████████
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- On ██████████, a transfer from the organization's bank account, in the amount of \$██████████ was transferred to an account number ending in ██████████
- On ██████████, a cashier's check was issued from the organization's bank account, in the amount of \$██████████ to a ██████████
- ██████████ was not listed as an employee or officer of the organization, any affiliation with the organization is unknown.
- On ██████████, a transfer from the organization's bank account, in the amount of \$██████████ was transferred to an account number ending in ██████████
- On ██████████, an ATM cash withdrawal was made in the amount of \$██████████.
- Officer ██████████ is the only officer with access and signatory authority on the account.