



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

Date:
10/16/2025
Employer ID number:

Form you must file:

Tax years:

Release Number: 202602001
Release Date: 1/9/2026
UIL Code: 501.03-00, 501.33-00

Person to contact:
Name:
ID number:
Telephone:

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**

Date:
08/28/2025
Employer ID number:

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

Legend:

B = Date
C = State
D = Name
E = Number
F = Entity

UIL:
501.03-00
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 B, in the state of C. 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 charitable 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

You attest on Form 1023-EZ that you are formed for the study of the E and allied lines using DNA testing, records, and historical documents. During our review of your Form 1023-EZ, detailed information was subsequently requested supplemental to the above attestations.

The overall goal of your ongoing genealogical project is to discover and document how the many D lines are related to each other by DNA testing and researching applicable records so that you can better understand your history.

Participants are invited to take a DNA test based on the genealogy gap that the project is currently attempting to resolve. The project may need YDNA, mtDNA, or atDNA testers to fill gaps in your research. You will request potential participants that you believe will fill these gaps to take a DNA test. Participants who agree to test are given a free DNA test kit and are requested to grant the project access to their results. The results are then used to determine their relationship with other participants to solve the genealogical problem. The kit and their DNA results still belong to the tester, as is the standard protocol for DNA studies of this type.

You use genealogy websites and software to find records pertaining to the D lineage that you are researching and to document your results. Participation is open to anyone who can help solve how members of the D lineage are related to each other, through collaboration or DNA testing.

Your genealogical project is associated with the D family history newsletter. The results of your DNA project are published in the D newsletter and are disseminated free to all who want to access it in E libraries and historical societies across the United States and F. Also, you have been invited to host free workshops to educate the public on interpreting DNA results and connecting them to historical records. You also maintain a website with DNA results, surnames, photos, and links to donate to your research.

You state that, through your DNA analysis, you aid in documenting lineage, supporting historical records, and preserving the genealogical narratives of families and communities. By combining genetic data and documented histories, your initiative ensures that valuable information is not lost but shared widely for future generations. You can collaborate with museums or historical societies to integrate genealogical findings into public exhibitions or archives.

You state that your project enhances the broader field of genealogy and contributes to collective historical memory, offering research and educational opportunities without commercial intent. You state this project does not operate for private financial gain and instead serves the public by helping individuals discover and verify their family connections.

You are funded solely through donations. Your expenses include postal, website, and DNA test kit expenses.

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(d)(1)(ii) states that an organization is not operated exclusively for one or more exempt purposes unless it serves a public rather than a private interest. It must not be operated for the benefit of designated individuals or the persons who created it.

Treas. Reg. Section 1.501(c)(3)-1(d)(3) defines “educational” as instruction or training of the individual for the purpose of improving or developing his capabilities and/or the instruction of the public on subjects useful to the individual and beneficial to the community.

Rev. Rul. 80-301, 1980-2 C.B. 180, held that a genealogical society that (1) opens its membership to all persons in a particular area, (2) provides instruction in genealogical research techniques to its members and to the general public, but does not research genealogies for its members, (3) conducts research projects and makes the results available to the state historical society, (4) provides materials for libraries and community displays, and (5) promotes various other related activities for the public qualifies for exemption under IRC 501(c)(3).

Rev. Rul. 80-302, 1980-2 C.B. 182, held that an organization that (1) limits its membership to descendants of a particular family (2) compiles family genealogical research data for use by its members for reasons other than to conform to the religious precepts of the family's denomination, (3) presents the data to designated libraries, (4) publishes volumes of family history, and (5) promotes social activities among family members does not qualify for exemption under IRC 501(c)(3).

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 The Callaway Family Association, Inc. v. Commissioner, 71 T.C. 340 (1978), the court held that an organization formed to study immigration to and migration within the United States by focusing upon its own family history and genealogy is not exempt under IRC Section 501(c)(3) because their genealogical activities serve the private interests of its members.

In Benjamin Price Genealogical Association v. United States, Civil No. 78-2117 (D.D.C., April 26, 1979), the court concluded that the organization was not exempt under IRC Section 501(c)(3) because more than an insubstantial part of the organization's activities were not in furtherance of exempt purposes. The organization was formed to develop authentic and accurate genealogical information on the history and lineage of a pre-1700 immigrant to North America.

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 qualify for exempt status. An organization must be both organized and operated exclusively for purposes described in Section 501(c)(3). Based on the information provided in your application and supporting documentation, you fail the operational test.

As described in Rev. Rul. 80-302, “[c]ompilation, publication, preservation, and distribution of genealogical data has some educational value to the individual members. However, when these activities are primarily limited to one particular family, the activities do not advance education to benefit the public interest within the meaning of Treas. Reg. Section 1.501(c)(3)-1(d)(1)(ii). Any benefit to the public is incidental to the private benefit accruing to family members.” Similarly, you are formed primarily for members of the D lineage and are focused on the D genealogy with limited public orientation.

As noted in Rev. Rul. 80-302, the organization described in Rev. Rul. 80-301 provided genealogical research technique instruction to members and the general public through regularly scheduled lectures, dissemination of instructional manuals, tours of museums, and other educational activities. Notably, the organization described in Rev. Rul. 80-301 did not conduct genealogical research for its members, rather its members research genealogies independently using the organization’s research materials. You are unlike the organization described in Rev. Rul. 80-301 because you do not offer regularly scheduled instruction to your members and the general public. You also conduct genealogical research exclusively for your members.

You are similar to the organizations described in The Callaway Family Association and Benjamin Price Genealogical Association. While you may have some educational purposes, you are not dedicated exclusively for educational or other exempt purposes. Your members join because your purposes and activities are “for” and “about” the D lineage. As evidenced by your activities, you are formed to further the private interests of D descendants rather than the interests of the public.

A small portion of your activities include hosting free workshops to educate the public on interpreting DNA results and connecting them to historical records. You also collaborate with museums or historical societies to integrate genealogical findings into public exhibitions or archives. These activities appear to be educational as described in Treas. Reg. Section 1.51(c)(3)-1(d)(3). The vast majority of your time and all of your resources are spent on your genealogical project for the benefit of D descendants, serving the private interests of D descendants rather than the interests of the public. This substantial non-exempt purpose, as described in Better Business Bureau, will preclude exemption under IRC Section 501(c)(3).

Conclusion

Based on the information submitted, you are not operated exclusively for one or more purposes as described in IRC Section 501(c)(3). The sole purpose of your genealogical project is filling gaps in the genealogical record for those of D lineage. This serves the private interests of those of D lineage, rather than the interests of the public. Therefore, you do not qualify for exemption under Section 501(c)(3).

If you agree

If you agree with our proposed adverse determination, you don’t need to do anything. If we don’t hear from you within 30 days, we’ll issue a final adverse determination letter. That letter will provide information on your income tax filing requirements.

If you don't agree

You have a right to protest if you don't agree with our proposed adverse determination. To do so, send us a protest within 30 days of the date of this letter. You must include:

- Your name, address, employer identification number (EIN), and a daytime phone number
- A statement of the facts, law, and arguments supporting your position
- A statement indicating whether you are requesting an Appeals Office conference
- The signature of an officer, director, trustee, or other official who is authorized to sign for the organization or your authorized representative
- The following declaration:

For an officer, director, trustee, or other official who is authorized to sign for the organization:

Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and to the best of my knowledge and belief, the request or the modification contains all relevant facts relating to the request, and such facts are true, correct, and complete.

Your representative (attorney, certified public accountant, or other individual enrolled to practice before the IRS) must file a Form 2848, Power of Attorney and Declaration of Representative, with us if they haven't already done so. You can find more information about representation in Publication 947, Practice Before the IRS and Power of Attorney.

We'll review your protest statement and decide if you gave us a basis to reconsider our determination. If so, we'll continue to process your case considering the information you provided. If you haven't given us a basis for reconsideration, we'll send your case to the Appeals Office and notify you. You can find more information in Publication 892, How to Appeal an IRS Determination on Tax-Exempt Status.

If you don't file a protest within 30 days, you can't seek a declaratory judgment in court later because the law requires that you use the IRC administrative process first (IRC Section 7428(b)(2)).

Where to send your protest

Send your protest, Form 2848, if applicable, and any supporting documents to the applicable address:

U.S. mail:

Internal Revenue Service
EO Determinations Quality Assurance
Mail Stop 6403
PO Box 2508
Cincinnati, OH 45201

Street address for delivery service:

Internal Revenue Service
EO Determinations Quality Assurance
550 Main Street, Mail Stop 6403
Cincinnati, OH 45202

You can also fax your protest and supporting documents to the fax number listed at the top of this letter. If you fax your statement, please contact the person listed at the top of this letter to confirm that they received it.

You can get the forms and publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676). If you have questions, you can contact the person listed at the top of this letter.

Contacting the Taxpayer Advocate Service

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

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements