



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

Date:
10/16/2025
Employer ID number:

Person to contact:
Name:
ID number:
Telephone:
Form 990 required:

UIL:
6033.01-00

Release Number: 202602004
Release Date: 1/9/2026

Dear :

Why you're receiving this letter

This is in response to your request to be exempt from the requirement to file Form 990, Return of Organization Exempt from Income Tax.

Treasury Regulation Section 1.6033-2(g)(1)(iv) provides that a mission society exempt from taxation under Internal Revenue Code (IRC) Section 501(a), and sponsored by, or affiliated with, one or more churches or church denominations that has more than one-half of the activities of such society conducted in and directed at persons in foreign countries, isn't required to file Form 990. Based on the information you provided, we determined you're such a mission society. Therefore, in accordance with the above regulation, you're **not required** to file Form 990. We'll update our records accordingly.

What you need to know

As an organization exempt from federal income tax under IRC Section 501(c)(3), you must fulfill other requirements. You can find helpful information about your responsibilities as tax exempt organization in Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities.

Additional information

If you have questions, you can call the contact person shown on the first page of this letter.

Keep a copy of this letter for your records.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Enclosures:
Letter 437