



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:

Release Number: 202602005
Release Date: 1/9/2026

Legend:
C = Date

UIL: 6033.01-00

Dear :

Why you're receiving this letter

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

Internal Revenue Code (IRC) Section 6033(a)(3)(B) and the accompanying regulations provide us discretionary authority to decide that certain exempt organizations aren't required to file annual information returns on Form 990. Under this discretionary authority, Revenue Procedure 95-48 explains that governmental units and affiliates of these units exempt from federal income tax under IRC Section 501(a), don't have to file Form 990. Based on the information you provided, we determined you qualify for classification as a governmental unit or an affiliate of this unit. Therefore, in accordance with Rev. Proc. 95-48, 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)(12), you must fulfill other requirements. You can find helpful information about your responsibilities as tax exempt organization in Publication 4221-NC, Compliance Guide for Tax Exempt Organizations (other than 501(c)(3) Public Charities and Private Foundations).

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.

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

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements