



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

Release Number: 202247013
Release Date: 11/25/2022
UIL Code: 501.03-00

Date:
April 21, 2022
Taxpayer ID number:

Form:

Tax periods ended:

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

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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 . Your determination letter dated , is revoked.

Our adverse determination as to your exempt status was made for the following reasons: Organizations described in IRC Section 501(c)(3) and exempt from tax under Section 501(a) must be both organized and operated exclusively for exempt purposes and no part of the net earnings may inure to the benefit of any private shareholder or individual. You have not demonstrated that you are both organized and operated exclusively for charitable, educational, or other exempt purposes within the meaning of IRC Section 501(c)(3). You did not engage in any activity that accomplished one or more exempt purposes under IRC Section 501(c)(3). As such, you failed to meet the requirement of IRC Section 501(c)(3) and Treasury Regulations Section 1.501(c)(3)-1(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 www.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 may file an action for declaratory judgment under the provisions of IRC Section 7428 in one of the following three venues: 1) United States Tax Court, 2) the United States Court of Federal Claims or 3) the United States District Court for the District of Columbia.

Please contact the clerk of the appropriate court for rules and the appropriate forms for filing an action for declaratory judgment by referring to the enclosed Publication 892, How to Appeal an IRS Determination on Tax-Exempt Status. You may write to the courts at the following addresses:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

U.S. Court of Federal Claims
717 Madison Place, NW
Washington, DC 20439

U.S. District Court for the District of Columbia
333 Constitution Ave., N.W.
Washington, DC 20001

Letter 6337 (12-2020)
Catalog Number 74808E

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.

We'll notify the appropriate state officials (as permitted by law) of our determination that you aren't an organization described in IRC Section 501(c)(3).

Information about the IRS Taxpayer Advocate Service

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 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. Contact your local Taxpayer Advocate Office at:

Or call TAS at 877-777-4778. For more information about TAS and your rights under the Taxpayer Bill of Rights, go to taxpayeradvocate.irs.gov. Do not send your federal court pleading to the TAS address listed above. Use the applicable federal court address provided earlier in the letter. Contacting TAS does not extend the time to file an action for declaratory judgment.

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.

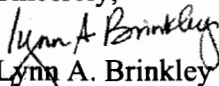
Find tax forms or publications by visiting www.irs.gov/forms or calling 800-TAX-FORM (800-829-3676).

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.

Keep the original letter for your records.

Sincerely,



Lynn A. Brinkley

Acting Director, Exempt Organizations Examinations

Enclosures:

Publication 1

Publication 594

Publication 892



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

Date:
September 30, 2021
Taxpayer ID number:

Form:

Tax periods ended:

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

Manager's contact information:
Name:
ID number:
Telephone:
Response due date:
November 1, 2021

CERTIFIED MAIL – Return Receipt Requested

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 E. O'Reilly
Director, Exempt Organizations
Examinations

Enclosures:
Form 886-A
Form 6018
Pub 892
Pub 3498

Form 886-A	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

Whether _____ failed to keep adequate books and records or other documentation as required under Section 6001 and 6033 of the Internal Revenue Code.

FACTS

() was incorporated in the state of _____ as a not-for-profit corporation on _____. The purpose of the organization as listed in the articles of incorporation “include the sponsor of programs for the promotion of the health of the community; to provide leadership in the community; to encourage, sponsor, and conduct programs to benefit youth and adults in the community; to promote community benevolence and goodwill”.

Application for Exemption

In _____, the Internal Revenue Service (IRS) received Form _____ *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*. In the application, the organization listed the following as its past, present, and planned activities:

1. Foster Care Recruitment Program:

- a. Description: a program funded by _____ to provide homes for children who have been placed in group homes or shelters as a result of _____ youths and/or _____ by their _____.
- b. The activity will be initiated during the beginning of _____.
- c. The activity will be conducted throughout the city of _____, especially the inner-city areas, by those affiliated with _____ including its officers, directors and an Interdenominational Pastoral Advisory Council.

2. Juvenile Crime Prevention Program:

- a. Description: a program funded in part by the _____ to provide early intervention measures to deter adolescent foster care youth participating in the Foster Care Recruitment Program (above) from any involvement with crime by, without limitation, providing cultural and educational activities to both the youths and their parents; providing group and individual counseling on crime prevention measures, anger control, values, decision making, dealing with peer pressure and other topics concerning the modification of behavior; and developing a sense of unity between the youth and his/her parents as a means of crime prevention.
- b. Same as number 1b above.
- c. Same as number 1c above.

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Letter dated , approved the organization's application for exemption under IRC Section 501(c)(3). The letter stated the IRS determined the organization can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi). The letter further stated will be treated as a publicly supported organization during the advance ruling period beginning through

A follow-up Letter dated was sent to . The letter modified the previous letter in which the IRS stated that would be treated as an organization that is not a private foundation until the expiration of the advance ruling period. The letter further states the organization's status described in IRC Section 501(c)(3) is still in effect and is not a private foundation within the meaning of IRC Section 509(a) of the Code because they are an organization of the type described in IRC Section 509(a)(2).

Prior Examination

The organization's Form return was selected for examination for having multiple query failures related to employment taxes. During the examination, the Revenue Agent (RA) determined was delinquent on its filing of Form for all quarters in . In addition, the RA determined was not compliant with the record keeping requirements under IRC Sections 6001 and 6033.

Because was not compliant with the record keeping requirements, the RA prepared Form *Agreement to Maintain Adequate Books of Account and Records*, to be reviewed and signed by a representative of the organization. The Form included IRC Sections 6001 and 6033 explaining the record keeping requirements for all persons and exempt organizations. The Form 2807 also advised the organization that their records were inadequate for the following reasons:

1. The organization did not provide source documents to substantiate most expenditures.
2. Sales receipts were inadequate because they were illegible.
3. Source documents were not provided to substantiate the receipt and payoff of short term loans.

Finally, the Form 2807 stated the organization is required to maintain books and records listed below:

1. General Ledgers to adequately record details of each transaction,
2. Sales receipts, which must be preserved for future reference,
3. Invoices,
4. Cancelled checks and bank statements,
5. Records of advancements and reimbursement procedures,
6. Records of short loans and related terms such as all parties, the amount, the payback period, and the interest rate. All parties or representatives of parties must sign in agreement to the terms, and
7. All other pertinent records to substantiate all receipt and expenditure as reported on the Form .

The RA discussed the inadequate records with the power of attorney(POA)/bookkeeper, , on . On the RA met with the president of the organization and the POA to discuss the inadequacies of their books and records keeping, and inform them as to what would be acceptable record keeping to satisfy the requirements of IRC Sections 6001 and 6033. During the

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Name of taxpayer	Tax Identification Number (last 4 digits)	Year/Period ended

meeting, the president of the organization signed the Form 2807 (Exhibit 1), agreeing to keep the required records going forward.

Since, the organization was not compliant with their record keeping requirements, the organization was issued an Inadequate Records Notice. The RA also prepared Form 5666 *TE/GE Referral Information Report* requesting the Form be examined in the future.

Current Examination

The organization's Form was selected for examination based on the Form 5666 that was submitted by the previous RA. On , the RA issued Information Document Request (IDR) 1, requesting the financial and operational information for the year under examination. The response to the IDR was due on .

The RA also issued Letter 3611 *EO Initial Appointment - No Prior Contact* on , requesting the organization to contact the RA within 10 business days. When the taxpayer (TP) failed to respond to L3611 by the due date, the RA called the TP on to try to set up the appointment to meet, but the phone number listed on the Form was disconnected. The RA then called a member of the board of directors, , and was told the organization closed down and he did not have (president of the organization) phone number. stated he did know is now working for the City of .

The RA called the city of and asked to speak with . provided his cellphone number and stated he closed the business down about months ago. The reason the organization closed its operations was because the local government changed the way the organization was being reimbursed for the services provided, and the new reimbursement was not sufficient to keep the organization open. also stated he did not file the final Form . RA checked Secretary of State website and the organization's status as admin dissolution for annual report.

On , the RA called to find out what type of documentation the organization had to show the EO closed down stated that he could provide the cancellation of the contract that generated the revenue for the EO from the state of . RA also asked if there were meeting minutes related to the shutting down of operations and said he could provide those as well. The RA gave the organization weeks to submit the documents.

On , the case was transferred to another RA. The new RA contacted the organization on , to introduce themselves. The RA also requested copies of final payments received in and explained that organization needs to file a final return. RA requested a fax number to send instructions on how to dissolve the organization, in which replied he will email the number to the RA. RA prepared a letter explaining instructions.

On , the RA called to follow up on the fax number. stated the fax machine does not work. RA requested bank statements for to verify income amount and advised if the amount of income is greater than \$, needs to prepare Form . stated

Form 886-A	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
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accountant will prepare final return. RA requested the address to mail information.
provided an address.

On , the RA called to follow up on bank statements. did not answer, so the RA left a message. On , the RA received a fax from with the Form . RA called to discuss the return. The RA received a revised final Form on . RA reviewed the Form and forwarded the form to the responsible unit to process the return.

RA, also called to follow-up on the requested bank statements and financial records in order to confirm payroll payments. During the call, stated was going to file articles of dissolution. The RA requested a copy of the certificate of dissolution once filed the articles. On , the RA received the bank statements.

RA contacted on to ask about bank statements for and employment tax returns. stated he will fax the bank statements by . stated the organization outsourced its workers to a staffing agency, a 3rd party corporation employees were assigned as employees of the agency. The staffing agency ensures payment of wages or other compensation and is responsible for the deduction and remittance of federal taxes. also stated the staffing agency issued Form the W-2s to the employees under the staffing agency's name and federal employer identification number. RA requested copies of the Form W-2s issued by the staffing agency. RA received a fax from on which included quarterly federal tax payable for . The report did not name payroll provider. RA called , but did not answer so a message was left.

Since did not provide the cancelled checks with the bank statements, RA prepared a financial summons after notifying the organization third-party contacts will be made. Summons was approved by manager and mailed via certified mail on . RA received summoned documents on .

On , RA spoke with about the organization's activities in . stated received notification of the summons in the mail also stated the state of cut funding to organization in and he supported the organization with personal funds and loans from family. RA inquired about the payroll information previously requested. continued to promise to provide additional documents from the payroll service provider. stated the payroll service stop issuing checks because did not have any money in the bank, and he started writing checks to staff of residential counselors and case managers. Lastly, stated he will mail RA a copy of contract between organization and the state of , which RA received on .

The case was transferred to another Revenue Agent on , due to the retirement of the previous agent. RA called to introduce . After reviewing the case, RA prepared IDRs 2-6 to request financial and operational information, and information and documentation to determine if any of the organization's assets inured to private shareholders or individuals for the year under examination. RA contacted on to discuss the IDRs and a due date. A due date of was agreed on by both parties. After the call, the RA emailed the IDRs to using Secure Zip. On

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, RA called to determine if received the documents that were emailed to .
verified did receive the IDRs.

On , RA called because a response to the IDRs were not received by the due date.
did not answer the phone so the RA left a message.

On , RA called to follow-up on the delinquent IDRs and discuss a statute extension
for the Form . did not answer the phone so the RA left a message. RA Prepared Form 872 and
L907-A and emailed to president along with Pub 1035 via Secure Zip. returned RA's call and
stated was having surgery and today is the first day returned to work. stated is having someone
help with gathering the documents. requested until to respond to the IDRs. RA also
discussed statute extension for the Form . stated would review the information, sign, and
return the Form 872. A due date to return the Form 872 was set at .

On and , RA called to follow-up on the delinquent IDRs and Form 872.
did not answer so RA left a message, both times. On , RA's manager was able to make
contact with to discuss the statute extension and setting up a conference call to discuss how to
proceed with the case. agreed to sign the statute extension if it was resent to . RA resent Form
872 and signed the form and returned it back to the RA on .

A conference call was held on with , RA, and RA's manager. During the call
the following topics were discussed:

1. Current Status of the Organization,
2. Records for the Organization,
3. Employment Taxes,
4. Loans,
5. Bank Withdrawals,
6. Plan of Action, and
7. Next Steps.

The following is a summary of the information provide by Items 1 & 2. Exhibit 2 contains the
summary of the entire conference call.

1. Current Status of the Organization:

The current status of on of
website) is inactive, admin dissolution for annual report. stated
did receive a letter, from the agent Internal Revenue Agent , telling
to file articles of dissolution with the state of . attempted to dissolve the
organization but did it incorrectly and received a letter from the state. went to
accountant for assistance and was advised that was not necessary because the organization was
already dissolved.

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2. Records for the Organization:

When the organization was evicted from the office it rented, the contents of the office, including the records, were loaded into a truck. Someone from transferred the contents from the truck into a storage unit. did not sign any paperwork or make any payments for the storage unit. Since this occurred years ago, was under the impression that the contents of the storage was thrown away or auctioned off. reached out to weeks ago and was informed the contents in the storage unit was still there, and if wanted to get access to it, would need to make a payment. does not know for sure what is actually in the storage including the types of records. planned to make a payment to the week of , when gets paid from current job.

Since it appeared unlikely that would be unable to provide any further records; the organization is no longer conducting any activities; and the organization has no plans of conducting activities in the future, revoking the organization's exempt status was suggested. was informed if agrees to revocation, he will have to sign and return Form 6018 *Consent to Proposed Action* appeared to agree with the suggestion, and the next steps were discussed. The next steps included the following:

will be receiving a summary of the call by mail and email the week of will have business days to review the summary and if finds any inaccuracies, will notify the Revenue Agent in writing. If there are no inaccuracies, is not expected to respond.

Once the business days has elapsed, will receive by email and mail, the revocation package to review, sign required documents, and return. Even though will be given days to return the documents, the goal is for the IRS to receive the documents back sooner so the closing conference can be conducted on .

Also, was asked during the call if he received any correspondence from the IRS related to the organization's final Form for , submitted to the previous RA. was informed that the final Form was not processed because there was information missing and a letter was sent to the organization. was asked if he could recall the contents of the letter. stated did not receive anything from the IRS because the IRS may have mailed it to the organization's old address.

After the call, RA wrote up the summary, emailed it to , and mailed it to . The business days elapsed and did not notify the RA of any inaccuracies in the conference call summary.

To date, the only documents received by the organization to determine if the organization operated in accordance to IRC Section 501(c)(3), were the bank statements, the contract with the state of , and the delinquent Form for .

Form 886-A	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
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LAW

IRC § 501(c)(3) exempts from Federal income tax corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

IRC § 6001 provides that every person liable for any tax imposed by the IRC, or for the collection thereof, shall keep adequate records as the Secretary of the Treasury or his delegate may from time to time prescribe.

IRC § 6033(a)(1) provides, except as provided in IRC § 6033(a)(2), every organization exempt from tax under § 501(a) shall file an annual return, stating specifically the items of gross income, receipts and disbursements, and such other information for the purposes of carrying out the internal revenue laws. The Secretary may also prescribe by forms or regulations the requirement of every organization to keep such records, render under oath such statements, make such other returns, and comply with such rules and regulations as the Secretary may from time to time prescribe.

Operational test -- An organization meets the operational test only if it engages primarily in activities which accomplish one or more of the exempt purposes specified in IRC § 501(c)(3). An organization will not be so regarded if more than an insubstantial part of its activities is not furtherance of an exempt purpose. Treas. Reg. § 1.501(c)(3)-1(c)(1). An organization is not operated exclusively for one or more exempt purposes if its net earnings inure in whole or in part to the benefit of private shareholders or individuals. Treas. Reg. § 1.501(c)(3)-1(c)(2).

An organization is not organized or operated exclusively for one or more exempt purposes unless it serves a public rather than private interest. To meet this requirement, an organization must establish "that it is not organized or operated for the benefit of private interest such as designated individuals, the creator or his family, shareholders of the organization, or persons controlled, directly or indirectly, by such private interests".

Treas. Reg. § 1.6001-1(c) states that in addition to such permanent books and records as are required by paragraph (a) of this section with respect to the tax imposed by section 511 on unrelated business income of certain exempt organizations, every organization exempt from tax under section 501(a) shall keep such permanent books of account or records, including inventories, as are sufficient to show specifically the items of gross income, receipts and disbursements. Such organizations shall also keep such books and records as are required to substantiate the information required by section 6033. See section 6033 and § 1.6033-1 through -3.

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Treas. Reg. § 1.6001-1(e) states that the books or records required by this section shall be kept at all times available for inspection by authorized Internal Revenue Service officers or employees, and shall be retained as long as the contents thereof may be material in the administration of any Internal Revenue law.

Rev. Rul. 67-5, 1967-1 C.B. 123, describes a foundation controlled by an insider and operated to enable the insider and his family to engage in financial activities beneficial to them and detrimental to the foundation. The ruling holds that the foundation was operated for a substantial nonexempt purpose and served the private interest of the insider and his family and thus not entitled to exemption under section 501(c)(3) of the Code.

In accordance with the above cited provisions of the Code and Regulations under IRC § 6001 and 6033, organizations recognized as exempt from federal income tax must meet certain reporting requirements. These requirements relate to the filing of a complete and accurate annual information (and other required federal tax forms) and the retention of records sufficient to determine whether such entity is operated for the purposes for which it was granted tax-exempt status.

GOVERNMENT'S POSITION

_____ was previously examined by the IRS. _____ was given an inadequate notice for the following reasons:

1. The organization did not provide source documents to substantiate most expenditures.
2. Sales receipts were inadequate because they were illegible.
3. Source documents were not provided to substantiate the receipt and payoff of short term loans.

_____ is the current president, and was the president during the previous examination. _____ signed Form 2807 *Agreement to Maintain Adequate Books of Account and Records*, agreeing to keep the required records going forward.

Organizations described in IRC 501(c)(3) must be both organized and operated exclusively for exempt purposes. The limited documentation reviewed, revealed transactions that appear to be inconsistent with IRC Section 501(c)(3) of the Code because some of the transactions appear to inure to the president of the organization. _____ have failed to produce documents to establish that it is operated exclusively for exempt purposes and that no part of its net earnings inures to the benefit of private shareholders or individuals. _____ failed to respond to repeated reasonable requests to allow the Internal Revenue Service to examine its records regarding receipts, expenditures, or activities as required by sections 6001 and 6033(a)(1) of the Code and Rev. Rul. 59-95, 1959-1 C.B. 627. Thus, _____ exempt status should be revoked effective _____.

In addition, the organization's current status on the _____ Secretary of State's website list the organization's status as admin dissolution for annual report. During the conference call on _____, _____ stated the organization is not currently operating and the organization has no plans of restarting it's operations. _____ also attempted the file the articles of dissolution but was unsuccessful.

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

TAXPAYER'S POSITION

The taxpayer's position is unknown at this time.

CONCLUSION

failed to meet the reporting requirements under Internal Revenue Code Sections 6001 and 6033 by not providing documentation to substantiate that its activities are consistent with 501(c)(3) of the Code. It has failed to provide documentation to validate that expenses reported on the Form were accurately reported. It has also failed to provide documentation to show that certain transactions were actual business transactions and do not constitute inurement. exempt status should be revoked effective .