



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

[REDACTED]
[REDACTED]
SAINT LOUIS, MO 63105

Date: August 25, 2025
Employer ID number: [REDACTED]
Person to contact:
Name: [REDACTED]
ID number: [REDACTED]
Telephone: [REDACTED]
Fax: 855-814-3721
Response due date: September 22, 2025

Dear Applicant:

Why you are receiving this letter

We need more information to consider the determination letter request you submitted on Form 1023 EZ.

What you need to do now

Provide the information requested and submit your response by the due date above.

- Include the penalties of perjury declaration with your response, signed by one of your officers, directors, trustees, or other officials who are authorized to sign for you.
- Attach a copy of the cover letter to your response.
- Send one copy of your response. Multiple responses may result in processing delays.
 - Prior to calling to verify we received your response, allow adequate processing time. Allow 3 business days for faxing and 7 business days for mailing in responses.
- **Don't** include any personal identifying information, such as, bank account or Social Security numbers.
 - This could result in identity theft or other adverse consequences if publicly disclosed.

If we approve your request, typically we're required by law to make your request and the information you submit available for public inspection.

How to respond

Send your response using one of the following methods:

• **Document Upload Tool (DUT):**

DUT provides a safe means for exchanging information with us online. Send us your documents by visiting [IRS.gov/SendMyReply](https://www.irs.gov/SendMyReply) and enter access code **rvybh-t7a36**.

The access code expires after 70 days. If you need another code relating to this case, contact the specialist listed in the top right corner of the letter.



Or scan here to reply and upload documents.

• **Fax:** 855-814-3721

You may fax your documents to the fax number shown above, using either a fax machine or online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security policies.

• **US Mail:**

ATTN: [REDACTED]
Internal Revenue Service Exempt Organizations
P.O. Box 2508

Cincinnati, OH 45201
Group 7838

• **Street Address (delivery service):**

ATTN: Ms. L. Nguyen, Room 6403
Internal Revenue Service Exempt Organizations
550 Main St.
Cincinnati, OH 45202
Group 7838

What you should know

You must exhaust all administrative remedies available to you within the IRS before a court will issue a declaratory judgment about your exempt status, under Internal Revenue Code (IRC) Section 7428(b)(2).

You must take all reasonable steps in a timely manner to secure a determination under IRS procedures, including providing the information we need to act on your request.

If you fail to timely provide the requested information, you may lose your rights to pursue a declaratory judgment under IRC Section 7428.

See Rev. Proc. 2025-5 section 10.01, updated annually, to see a list of determinations eligible for declaratory judgment rights under IRC Section 7428.

If you don't respond or provide all the requested information by the due date:

- Your case may be closed without a determination,
- We won't refund any user fee you paid, and
- You'll need to submit a new request and user fee if you would like us to reconsider your request.

If you haven't established that you meet the requirements for exemption for the subsection requested, we may make an adverse determination.

Taxpayer rights and sources for assistance

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.

Where to find more information

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

If you have questions or need additional time to respond, call me at the number listed at the top of this letter.

You can call my supervisor, Ed Schlaack at 513-975-6074 if you still have concerns after speaking with me.

Information Request

First Request

Information we need to make our determination

1. Include the following declaration with your response. The declaration must accompany responses per Revenue Procedure 2025-5, updated annually. You can sign and date the statement below or place it into the body of your signed response. It must be signed and dated by an officer, director, trustee or other official who is authorized to sign for you (not a representative authorized by a power of attorney).


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 modification contains all the relevant facts relating to the request, and such facts are true, correct, and complete.



Signature of Authorized Individual

Date

2. Your application didn't clearly describe your activities. Provide a detailed description of your past, present, and future activities. For each activity you conduct, include:
 - a. A description of the activity
 - b. Who participates in the activity
 - c. Where you conduct the activity
 - d. When or how often the activity occurs
 - e. What fees, if any, you charge and how you determine them
 - f. Amount of the organization's overall time spent on the activity
 - g. Breakdown of what percentage of your resources you spend on the activity
 - h. How the activity furthers your exempt purpose
3. Your application indicated that you distribute (or will distribute) funds or goods to other organizations, but you didn't clearly describe the activity. Explain whether you distribute (or will distribute) funds or goods solely to organizations described in IRC Section 501(c)(3). If not, provide the following in detail for your past, present or future distributions to other organizations:
 - a. The purpose of the funds or the types of goods you distribute
 - b. Your recipient selection process and criteria
 - c. How you ensure that the funds or goods are used for their intended purposes

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4. You indicated you will have unrelated business taxable income of \$1,000 or more in a tax year. Describe the sources of this income.
 5. Provide your actual revenues and expenses for each year you completed, and projections of your likely revenue and expenses for your current and future years for a total of 3 years of financial information.

How to submit the requested information (do's and don'ts)

Do

- **Include** the penalties of perjury declaration with your response, signed by one of your officers, directors, trustees, or other officials who are authorized to sign for you.
- **Attach** a copy of the cover letter to your response. This enables us to associate your response quickly and accurately with your case file.
- **Send** only one copy of your response. Multiple responses may result in processing delays.
 - **Allow** adequate processing time if you call to verify, we received your response. Allow three business days for fax and seven business days for mail in responses.

Don't include any personal identifying information like bank account or social security numbers that could result in identity theft or other adverse consequences if publicly disclosed. If we approve your request, we're generally required by law to make your request and the information you submit in response to this letter available for public inspection. If you have questions about the public inspection of your request or other documents, please call me.