

Does the CP 575 E GRANT tax exemption?

Hello,

We are often asked why the CP 575 E that is received on-line *does not* say, -

“Your Charitable Religious Trust or Corporation Sole is absolutely tax immune under 508(c)(1)(A) and you will never, ever be required to file a tax return as long as you do not have employees nor engage in commercial activity in a habitual manner.”

Instead, people are confused by the CP 575 E Letter because what it does say is that you have been assigned a particular Employer Identification Number, that this CP 575 E Letter *does not grant* tax exemption, and that *if you want* a determination letter that your entity is tax exempt, you must request such a letter (and pay \$400.00 for this *non-binding* letter).

In the **CP 575 E** letter, you will find **MANY contractual offers**, but no definitive statement that your entity must file. By not informing you that you or your entity are **REQUIRED** to file a particular form, they are *admitting* that your entity has no filing requirements. You did not expect the IRS to advertise that there are entities that have no filing requirements, did you? You have no obligation to accept or act upon *any* of their contractual offers.

Of course this CP 575 E Notice does not and *cannot GRANT* tax exemption. This is because the tax immunity and the lack of filing requirements **are guaranteed** in the **First Amendment to the Constitution**, by the **Supreme Court** in many of their decisions, in **Title 28 § 1652**, in the Internal Revenue Manual at **IRM 4.10.7.2.9.8 (05-14-1999)** regarding the **Importance of Court Decisions**, and in the Internal Revenue Code at **§ 508(c)(1)(A)**, and **§ 6033**, and **§ 6043**, and **§ 7611**, among many other places. If they said that this little, computer-generated letter had the power to **GRANT** immunity, they would be inflating its power *way* beyond its designed capacity. All that the letter does, in addition to informing you of the EIN number, is provide recognition of the lack of filing requirements *as guaranteed elsewhere* in American Law.

You have your own CP 575 E for comparison, and I will make a few notes on the attached copies of documents so you can see the big difference between a **CP 575 B** (that *does* require a tax return), and a CP 575 E that *does NOT* require a tax return.

Also, *if the IRS makes a mistake* (as they have on a few occasions) and they send a notice that says that your tax immune Trust or Corporation Sole must file a Form 1041 (*as if it were a common-law, pure, impure, Living Trust, or some other kind of Trust*), we attached the notice of retraction that the IRS sent to the Trustee after we sent an appropriately-worded letter requesting that they re-consider and retract the filing requirement.

As always, when there are questions, please contact us for your quickest answers.

AN LLC DOES HAVE TO FILE A FORM 1065, AMONG OTHER FORMS

 DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

Date of this notice: 05-27-2009

Employer Identification Number:
[REDACTED]

Form: SS-4

CP 575 B

Number of this notice: CP 575 B

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

[REDACTED]
BLACKSBURG, VA 24060

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN [REDACTED]. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

Based on the information received from you or your representative, you must file the following form(s) by the date(s) shown.

 Form 1065

04/15/2010

If you have questions about the form(s) or the due date(s) shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, *Accounting Periods and Methods*.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, *Entity Classification Election*. See Form 8832 and its instructions for additional information.

A limited liability company (LLC) may file Form 8832, *Entity Classification Election*, and elect to be classified as an association taxable as a corporation. If the LLC is eligible to be treated as a corporation that meets certain tests and it will be electing S corporation status, it must timely file Form 2553, *Election by a Small Business Corporation*. The LLC will be treated as a corporation as of the effective date of the S corporation election and does not need to file Form 8832.

To obtain tax forms and publications, including those referenced in this notice, visit our Web site at www.irs.gov. If you do not have access to the Internet, call 1-800-829-3676 (TTY/TDD 1-800-829-4059) or visit your local IRS office.

OGDEN UT 84201-0038

In reply refer to: 0436062931
July 24, 2012 LTR 3064C 0
[REDACTED] 201112 05
00026488
BODC: SB



[REDACTED]
LAS VEGAS NV 89107-1103

035112

Taxpayer Identification Number: [REDACTED]
Tax Period(s): Dec. 31, 2011

Form: 1041

Dear Taxpayer:

Thank you for the inquiry of June 06, 2012, to resolve your account with the IRS.

We have closed your filing requirements as requested.

If you need forms, schedules, or publications, you may get them by visiting the IRS website at www.irs.gov or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

If you have any questions, please call us toll free at 1-800-829-0115.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

IF THE IRS TELLS YOU THAT YOUR TRUST OR CORP SOLE MUST FILE A 1041, THEN CONTACT US FOR A PEACEFUL SOLUTION.

WE HAVE A FORM LETTER REQUESTING THAT THE IRS GET THEIR ACT TOGETHER AND CLOSE A REQUIREMENT THAT A RELIGIOUS SOCIETY, INTEGRATED AUXILIARY, OR CHARITABLE RELIGIOUS TRUST FILE A FORM 1041.

ABOVE, YOU CAN SEE THE RESULT.

 **IRS** Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248558237
May 18, 2011 LTR 4163C E0

000000 00
00022866
BODC: SB


LAS VEGAS NV 89107

062638

Employer Identification Number: 
Person to Contact: Mr. Kammerer
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your May 09, 2011, request for information regarding your tax-exempt status. We have no record that you are recognized as exempt from Federal income tax under Internal Revenue Code section 501(a):

If you would like to apply for exemption, submit a completed Form 1023 or 1024 and include the applicable user fee. Visit our website at www.irs.gov/eo for information about tax-exempt organizations and applying for tax-exempt status. Publication 557, Tax-Exempt Status for Your Organization, also provides information about tax-exempt organizations. You may request a copy by calling the toll free number for forms, 1-800-829-3676 (1-800-TAX-FORM), or by visiting our website. If you are affiliated with a state, regional or national organization, you may want to contact them to determine if they hold a group ruling in which you are included.

Churches, their integrated auxiliaries, and conventions or associations of churches that meet the qualifications for exemption are automatically considered tax exempt under section 501(c)(3) of the Code without applying for formal recognition of such status. No determination letters are issued to these organizations. Refer to Publication 1528, Tax Guide for Churches and Religious Organizations, Publication 557, Tax Exempt Status for Your Organization, and our website, www.irs.gov/eo, for the organizational and operational requirements if you feel you meet these requirements.

This letter is in response to a letter sent to the IRS by the Trustee requesting that the requirement to file a 1041 that was erroneously applied against the Trust be amended and the filing requirement be removed.

The above paragraph shows that the IRS recognizes that Religious Organizations are automatically tax immune, and do not need to request tax immune status.

I do not recommend that you apply for anything. A determination letter is very expensive, and does not bind the IRS to anything.

If your CP 575 E looks at all like this one, then your Trust or Corporation Sole has no tax filing or paying requirements.

X

 **IRS** DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA PA 19255-0023

002031.303790.0007.001 1 MB 0.326 532
[Barcode]

 [Redacted Box]
ORLANDO FL 32832

002031

Date of this notice: 01-24-2007
Employer Identification Number: [Redacted Box]
Form: SS-4
Number of this notice: CP 575 E
For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN [Redacted Box]. This EIN will identify your business account, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, please use the label we provided. If this isn't possible, it is very important that you use your EIN and complete name and address exactly as shown above on all federal tax forms, payments and related correspondence. Any variation may cause a delay in processing, result in incorrect information in your account or even cause you to be assigned more than one EIN. If the information isn't correct as shown above, please correct it using tear off stub from this notice and return it to us so we can correct your account.

To receive a ruling or a determination letter recognizing your organization as tax exempt, you should complete Form 1023 Revision 1024, Application for Recognition of Exemption at:

Internal Revenue Service
PO Box 192
Covington, KY 41012-0192

Publication 557, Tax Exempt for Your Organization, is available at most IRS offices or you can download this Publication from our Web site at www.irs.gov. This Publication has details on how you can apply.

IMPORTANT REMINDERS:

- * Keep a copy of this notice in your permanent records.
- * Use this EIN and your name exactly as they appear above on all your federal tax forms.
- * Refer to this EIN on your tax related correspondence and documents.

If you have questions, you can call or write to us at the phone number or address at the top of the first page of this notice. If you write, please tear off the stub at the end of this notice and send it along with your letter. Thank you for your cooperation.

This is where the requirement for filing would be placed, if there were a such a requirement. No notice equals no requirement.

Date of this notice: 03-25-2013

Employer Identification Number:
[REDACTED]

Form: SS-4

Number of this notice: CP 575 E

[REDACTED] TRUST
707 [REDACTED]
[REDACTED] 81 [REDACTED]

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN [REDACTED]. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it's very important that you use your EIN along with your complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information shown above isn't correct, please send us the correction using the attached tear-off stub.

Annual filing requirements

Most organizations with an EIN have an annual filing requirement, even if they engage in minimal or no activity.

A. If you are tax exempt, you may be required to file one of the following returns or notices:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-PF, Return of Private Foundation
- Form 990-EZ, e-Postcard (available online only)

Additionally, you may be required to file your annual return electronically.

If an organization required to file a Form 990, Form 990-PF, Form 990-EZ, or Form 990-N does not do so for three consecutive years, its tax-exempt status is automatically revoked as of the due date of the third return or notice.

Please refer to www.irs.gov/990filing for the most current information on your filing requirements.

B. If you are not tax-exempt, you may be required to file one of the following returns:

- Form 1120, U.S. Corporation Income Tax Return
- Form 1041, U.S. Income Tax Return for Estates and Trusts
- Form 1065, U.S. Return of Partnership Income

Please refer to Publication 1635, Understanding Your EIN, for more information about which forms you may be required to file.

This is the latest (early 2013) version of the CP 575 E, and as you can see, there are still no filing requirements, although they do make more contract offers.

Please notice the words "most," "may," "if," and the careful use of the word "required" that DO NOT IN ANY WAY indicate a requirement for your Corporation Sole or Charitable Religious Trust to file an income tax return.