



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

GUARDIANS OF LOVE AND CONSCIOUSNESS OF
THE UNIVERSE CHURCH OF E2CM2
C/O ANNA WROBEL
8 THE GREEN SUITE B NORTHWEST
DOVER, DE 19901

Date:
September 29, 2025
Employer ID number:
35-2902721
Person to contact:
Name: Micah McDaniels
ID number: 5060681
Telephone: 253-620-5640
Fax: 877-755-6850
Response due date:
October 27, 2025

Dear Applicant:

Why you are receiving this letter

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

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** and enter access code fzhc8-jxepw.

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: 877-755-6850**

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: Micah McDaniels Room 6403
Internal Revenue Service Exempt Organizations
PO Box 2508
Cincinnati, OH 45201
Group 7873

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

ATTN: Micah McDaniels Room 6403
Internal Revenue Service Exempt Organizations
550 Main St Federal Bldg
Cincinnati, OH 45201
Group 7873

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** 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, Joe Kennedy at (513) 975-6388, if you still have concerns after speaking with me.

Sincerely,

Micah McDaniels

Micah McDaniels
Exempt Organizations Specialist

Enclosures:
Information Request

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. You didn't include a complete copy of your organizing document with your application, as required. Send a complete copy of your original organizing document and any amendments that show proof of filing. See Form 1023 Instructions, pages 6-8, at [IRS.gov/forms](https://www.irs.gov/forms) for more details.

- Because you're a corporation, your articles of incorporation (and all amendments) must show proof of filing with your state of incorporation. We can't accept a copy that only indicates it was sent to or received by the state. You may need to contact your state of incorporation if you can't locate a copy of your organizing document. If you don't have a copy showing proof of filing, you may send a signed declaration with your document.

Note: You may be required to amend your document if we determine it doesn't meet the organizational test requirements of your requested subsection.

3. In the space below, state the month your annual accounting period ends. For example, if you use a calendar year for your accounting period, enter "December." If you don't enter a month, we'll assume you use a fiscal year ending in June as indicated in your financial information.

Our annual accounting period ends the last day of _____ (Enter month).

4. You indicated in your application that you've adopted bylaws. Submit a copy of your bylaws.
5. Your application indicated that you publish, own or have rights (or will publish, own or have rights) in music, literature, tapes, artworks, choreography, scientific discoveries or other intellectual property, but you didn't clearly describe the activity. Provide:
 - a. A description of all the intellectual property that you publish, own or otherwise have rights in.
 - b. Whether you charge fees for the use of your intellectual property. If so, describe how you determine the fee amounts, how you distribute the proceeds, and how your proceeds compare to those of a for-

profit entity.

- c. Who owns each copyright, patent or trademark that you publish or have rights in and whether you have exclusive use. Note: If you don't own the copyrights, patents or trademarks, specify the terms of your use, including whether payments of any kind are made to the owner.
 - d. How you produce, distribute or market each piece of intellectual property.
 - e. The percentage of time and resources you spend on this activity.
6. It appears you should be classified as a public charity under a section of the Internal Revenue Code that is different than the section selected on your application. You requested recognition of exemption under Section 501(c)(3) with public charity classification as a church under Sections 509(a)(1) and 170(b)(1)(A)(i).

Based on the information you submitted, you may be more appropriately classified as a public charity under Sections 509(a)(1) and 170(b)(1)(A)(vi) or under Section 509(a)(2). You can find additional information about public charity classification on our website, www.irs.gov/charities.

- a. If you want the IRS to determine your classification based on the information you submitted, please provide a written statement requesting the IRS to determine your classification.
 - b. If you want to pursue classification as a church, please provide a detailed description of how you meet the requirements of a church under Sections 509(a)(1) and 170(b)(1)(A)(i). You must also complete and submit Schedule A to Form 1023, if you have not already done so.
 - c. If you want to request classification as a public charity under Sections 509(a)(1) and 170(b)(1)(A)(vi) or under Section 509(a)(2) specifically, you can submit a statement requesting classification under Sections 509(a)(1) and 170(b)(1)(A)(vi) or Section 509(a)(2), including a detailed description of how you meet the requirements for classification under the relevant section. We'll consider your request before making a final determination about your classification.
7. 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

8. Your application didn't contain sufficient information about your revenues and expenses. Provide your revenues and expenses following the guidelines in a. or b. below. We recommend you complete and submit the information in a similar format to Form 1023, page 13.
 - a. If you've been in existence for less than 5 years, provide actual revenue and expenses for each year in existence. Provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances. If you haven't completed 1 tax year, include projections for 3 years of financial information. If you've completed 1 tax year, provide 4 years of financial information.
9. Provide a complete list of the names, titles, and mailing addresses of your current officers, directors, trustees, or other individuals who make up your governing body. If these individuals are or will be compensated, provide the amounts they receive or will receive. If your list doesn't include the individual who signed your Form 1023, have an individual on the list sign page 17 of Form 1023 of your application.

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.