



September 19, 2024 (Sixth Request)

Internal Revenue Service
Exempt Organizations Determinations
Room 6403
P.O. Box 2508
Cincinnati, OH 45201
Fax: (855) 204-6184

cc: Taxpayer Advocate Service
Internal Revenue Service
Ogden, UT 84201-0029
EIN: 63-1251343
Reference: 0973101505

Ms. Zwick, ID number: 0195586:

This sixth letter was written to request immediate assistance to correct a continuing administrative error made by the IRS that has prevented e-submission of our annual Forms 990 for multiple years. Further, repeated attempts to submit paper copies of our returns via Certified Mail were unsuccessful and forms were returned by the IRS. Rejection of multiple Forms 990 confuses our donors and the public.

The Horizons School (EIN 63-1251343) was incorporated on May 18, 2000 and received a determination letter dated February 06, 2003 recognizing its tax-exempt status under Code Section 501(c3), and classifying it as a public charity under Code Sections 509(a)(1) and 170(b)(1)(A)(ii). **We appreciate the acknowledgement letter from the IRS Tax Exempt and Government Entities dated October 11, 2022 confirming our tax-exempt status.**

As background information to this request, the Horizons School has never been an affiliate of another entity. Civitan International is a separate entity that inadvertently included our student service club as a subordinate organization when it filed the annual listing of subordinate organizations pursuant to Rev. Proc. 80-27. Hearts of Horizons Civitan Club is not a separate entity or organization and does not have an EIN.

State Licensed Post-secondary School
2018 15th Avenue South, Birmingham, AL 35205
<https://horizonsschool.org>
Tel. (205) 322-6606, Fax (205) 322-6605

The EIN that Civitan International reported for our student service club was actually the EIN issued to The Horizons School. This error by Civitan International made on its annual group exemption filing caused Horizons School to be incorrectly classified as a subordinate organization of Civitan International in IRS records. Note that Horizons did not request any change to its status as a tax-exempt education organization and was unaware of this action by Civitan until after their incorrect filing with the IRS.

We respectfully request assistance from the Tax Exempt and Government Entities enabling our accountant to e-file Forms 990. We have repeatedly called and sent faxes and letters requesting this correction. Thank you for prompt action.

Sincerely,

A handwritten signature in black ink, appearing to read "B. F. Geiger", with a long horizontal flourish extending to the right.

Brian F. Geiger, Ed.D., FAAHE
Executive Director

Enclosures: IRS letter dated October 11, 2022



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

HORIZONS SCHOOL INC
2018 15TH AVE S
BIRMINGHAM, AL 35205

Date: October 11, 2022
Employer ID number:
63-1251343
Form 990 required:
990, YES
Person to contact:
Name: Ms. Zwick
ID number: 0195586

Dear Sir or Madam:

We're responding to your request dated February 10, 2022, about your tax-exempt status.

We issued you a determination letter in February 2003, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(ii).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax-deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period.

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

**K. WOOD HERREN
BRADLEY ARANT BOULT CUMMINGS LLP
1819 FIFTH AVE NORTH
BIRMINGHAM, AL 35203**