



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
25520 Commercentre Drive, MS 3000
Lake Forest, CA 92630

Community Strategies Inc. dba Epic Charter School
Attn: Ginger Casper, Board Chair
& Jeanise Wynn, Treasurer
1900 NW Expressway
Oklahoma, OK 73118

Date:
01/22/2025
Taxpayer ID number (last 4 digits):
4826
Taxpayer name:
Community Strategies Inc
Form:
990
Years ended:
06/30/2019, 06/30/2020, and
06/30/2021
Person to contact:
Name: Chung Chen
ID number: 1000901644
Telephone: (949) 638-7436

RE: Community Strategies Inc.

Dear Ms. Casper:

We completed our examination for the fiscal years shown above. We determined that your organization continues to qualify for exemption from federal income tax under Internal Revenue Code Section 501(c)(3) and 170(b)(1)(A)(ii). We accept your returns as filed. In addition, during the examination we noted deficiencies, which are indicated on the enclosed Form 886-A, Explanation of Items.

Taxpayer rights and sources for assistance

The Internal Revenue Code (IRC) gives taxpayers specific rights. The Taxpayer Bill of Rights groups these into 10 fundamental rights. See IRC Section 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please review Publication 1, Your Rights as a Taxpayer, or visit [IRS.gov/taxpayer-bill-of-rights](https://www.irs.gov/taxpayer-bill-of-rights).

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.

Tax professionals who are independent from the IRS may be able to help you.

Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LITC must be for free or a small fee. To find an LITC near you:

- Go to taxpayeradvocate.irs.gov/litcmap;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at [IRS.gov/forms](https://www.irs.gov/forms); or
- Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.

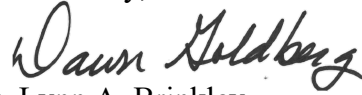
Additional information

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

If you have questions, you can contact the person at the telephone number shown at the top of this letter.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink that reads "Dawn Goldberg". The signature is written in a cursive style with a large initial "D".

FOR Lynn A. Brinkley

Director, Exempt Organizations Examinations

Enclosures:
Form 886-A

Form 886-A	EXPLANATION OF ITEMS	Schedule or Exhibit No.
Name of Taxpayer Community Strategies Inc. dba Epic Charter School		Year Ended 6/30/2019, 6/30/2020 & 6/30/2021

Internal Revenue Code Section 4958, in part, defines “excess benefit transaction” as any transaction in which an economic benefit is provided by an “applicable tax-exempt organization” directly or indirectly to or for the use of any disqualified person if the value of the economic benefit provided exceeds the value of the consideration (including the performance of services) received for providing such benefit.

The payments, including student learning funds, issued to a for-profit management company during the fiscal years above were considered as potential excess benefit transactions defined above. The issue will be evaluated and addressed in related returns if we determine that the payments are excess benefit transactions.