Important message about your failure to file an annual information return or electronic notice

Your organization’s tax-exempt status was automatically revoked

We haven’t received a response to the previous notice we sent asking you to file your annual information return or electronic notice. Because you haven’t filed for three consecutive years, your organization’s tax-exempt status was automatically revoked by law, effective May 15, 2018.

You are no longer tax-exempt. In addition, if you were eligible to receive tax-deductible contributions, you are no longer permitted to do so. Your organization’s name was added to our list of organizations that are no longer tax exempt. You can find our list at www.irs.gov/charities. It is available to the public, state charity officials, and state tax officials.

What you need to do

- Because your organization is no longer tax-exempt, you may be required to file one of the following federal income tax returns:
  - Form 1120, U.S. Corporation Income Tax Return
  - Form 1041, U.S. Income Tax Return for Estates and Trusts
The instructions for both returns explain who must file and when to file. You can download the returns and instructions at www.irs.gov. You can also obtain copies by calling 1-800-TAX-FORM (1-800-829-3676).
- Visit www.irs.gov/cp120a for more information if you think you received this notice in error.
- Contact your state to determine how this revocation affects your state responsibilities and requirements.

Do the following if you want to reinstate your tax-exempt status:

- Apply for tax-exempt status by filing the appropriate application form below:
  - Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
  - Form 1024, Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120 and Form 8718, User Fee for Exempt Organization Determination Letter Request
You must apply for reinstatement even if you did not have to apply for tax-exempt status originally.
- Send your completed application with the appropriate user fee to:
  
  Internal Revenue Service
  P.O. Box 12192
  Covington, KY 41012-0192

Continued on back...
Next steps — **continued**

You can request prospective or retroactive reinstatement of your tax-exempt status.

- If you file an application for reinstatement and we determine that you qualify for tax-exempt status, your tax-exempt status will be reinstated from the date of your application.
- If you request retroactive reinstatement and you include a written statement with your application that demonstrates reasonable cause for not filing for three consecutive years, and you file the returns for the three-year period for which you were revoked for not filing, your tax-exempt status will be reinstated retroactively from the revocation date.

Visit [www.irs.gov/cp120a](http://www.irs.gov/cp120a) for additional information on reinstatement of your tax-exempt status, including retroactive reinstatement.

**Additional information**

- You can also find the following online:
  - Form 1120, U.S. Corporation Income Tax Return
  - Form 1041, U.S. Income Tax Return for Estates and Trusts
  - Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
  - Form 1024, Application for Recognition of Exemption under Section 501(a) or for Determination Under Section 120 and Form 8718, User Fee for Exempt Organization Determination Letter Request
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- If you believe you have received this notice in error because you have a letter from the IRS stating that you are not required to file an annual return or notice, or you have proof that you met your filing requirements, call 877-829-5500 (a toll-free number) or visit [www.irs.gov/cp120a](http://www.irs.gov/cp120a) for further information about where to send your letter or proof of filing.
- Keep a copy of this notice in your permanent records. It could help resolve future questions about your tax-exempt or foundation status.

Please call 877-829-5500 (a toll-free number) with any questions you may have.