



Department of the Treasury
Internal Revenue Service

Notice 1382

(Rev. December 2011)

Changes for Form 1023:

- Mailing address
- Parts IX, X and XI

Changes for Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

Change of Mailing Address

The mailing address shown on Form 1023 Checklist, page 28, the first address under the last checkbox; and in the Instructions for Form 1023, page 4 under *Where to File*, has been changed to:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

Changes for Parts IX and X

Changes to Parts IX and X are necessary to comply with new regulations that eliminated the advance ruling process. Until Form 1023 is revised to reflect this change, please follow the directions on this notice when completing Part IX and Part X of Form 1023. For more information about the elimination of the advance ruling process, visit us at IRS.gov and click on "Charities and Non-Profits," then in the top right "Search" box type "Elimination of the Advance Ruling Process" (exactly as written) and select "Search."

Part IX. Financial Data

The instructions at the top of Part IX on page 9 of Form 1023 are now as follows. For purposes of this schedule, years in existence refer to completed tax years.

1. If in existence less than 5 years, complete the statement for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of:
 - a. Three years of financial information if you have not completed one tax year, or
 - b. Four years of financial information if you have completed one tax year.
2. If in existence 5 or more years, complete the schedule for the most recent 5 tax years. You will need to provide a separate statement that includes information about the most recent 5 tax years because the data table in Part IX, has not been updated to provide for a 5th year.

Part X. Public Charity Status

Do not complete line 6a on page 11 of Form 1023, and **do not sign** the form under the heading “Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code.”

Only complete line 6b and line 7 on page 11 of Form 1023, if in existence 5 or more tax years.

Part XI. Increase in User Fees

User fee increases are effective for all applications post marked after January 3, 2010.

1. \$400 for organizations whose gross receipts do not exceed \$10,000 or less annually over a 4-year period.
2. \$850 for organizations whose gross receipts exceed \$10,000 annually over a 4-year period.

For the current user fee amounts go to IRS.gov and select “Charities and Non-Profits” from the buttons near the top. Then select “Where Is My Exemption Application” and in the second paragraph click on “user fee.” Alternatively, you can do a search for “user fees” with the applicable year in the “Search” box in the top right. Finally, you can also call 1-877-829-5500.

Application for Reinstatement and Retroactive

Reinstatement. After your organization’s tax-exempt status was automatically revoked for failing to file a return or notice for three consecutive years, your organization must apply to have its tax-exempt status reinstated. You must file a Form 1023 if applying under section 501(c)(3) or Form 1024 if applying under a different Code section, pay the appropriate user fee, and write “Automatically Revoked” at the top of your application and the mailing envelope. If approved, the date of reinstatement will be the date of the application. See Notice 2011-44, 2011-25 I.R.B. 883, at http://www.irs.gov/irb/2011-25_IRB/ar10.html, for details. Smaller organizations — defined as having annual gross receipts of not more than \$50,000 in its most recently completed tax year — that have lost their tax-exempt status because of failure to file a required electronic notice (Form 990-N e-Postcard) may be eligible for transitional relief, including retroactive reinstatement and a reduced user fee. See Notice 2011-43, 2011-25 I.R.B. 882, at http://www.irs.gov/irb/2011-25_IRB/ar09.html, for details.