

## Request for Information

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This questionnaire asks for information regarding your tax-exempt status and your retirement plan. Please complete the questionnaire and follow the instructions in the accompanying letter for returning it to us.

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**Organization's Name:**  
**Employer Identification Number:**

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The IRS previously sent your organization a CP120A Notice explaining that your organization's federal tax exemption granted under Code Section 501 was revoked because your organization did not file the required annual information return or electronic notice for three consecutive years.

In order to reinstate your tax-exempt status, you will need to complete an Application for Recognition of Exemption Under Section 501(c)(3) (Form 1023). An application is necessary for reinstatement even if you weren't originally required to apply for tax-exempt status. For additional information including how to request a retroactive reinstatement or if you believe your organization's federal tax exemption was revoked in error, please visit our website at [www.irs.gov/cp120a](http://www.irs.gov/cp120a).

Without a Code Section 501(c)(3) exemption, you may not be eligible to sponsor a Code Section 403(b) plan.

An organization is qualified to sponsor a Code Section 403(b) plan if it is:

1. A Code Section 501(c)(3) organization.
2. An educational organization employed by a state, a political subdivision of a state, or any agency or instrumentality of any one or more of the foregoing.
3. For a minister.

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1. Do you have employees who are participating in a retirement plan described in Code Section 403(b)?

Yes

No - Explain:

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2. Please check the box (or boxes) that applies to your organization:

- A Previously Exempt Organization under Code Section 501(c)(3)
- An Educational Organization
- A minister or employer of a minister
- Other - Explain:

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3. The deferrals reported on your employees' Forms W-2 for 2010 in Box 12 were classified as Code E - Elective deferrals under a Code Section 403(b) salary reduction agreement. If this designation code was used in error, please indicate the correct coding for the salary deferrals designated for your employees: \_\_\_\_\_

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4. If your organization was tax exempt under Code Section 501(c)(3), were employee elective deferrals made to the Code Section 403(b) plan on or after the effective date<sup>1</sup> of the automatic revocation?

Yes - Explain:

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No

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<sup>1</sup> Generally the automatic revocation date is 5 ½ months after the end of the third consecutive year the return/notice was not filed. The first possible third consecutive year would be the 2009 tax year. For example, that would mean that the automatic revocation date for a calendar year organization who had not filed a return/notice in 2007, 2008, & 2009 was May 17, 2010.

5. If your organization was tax exempt under Code Section 501(c)(3), have you filed Form 1023 to reinstate your organization's tax-exempt status under this Code Section?

Yes - Please enclose a complete copy of your application and answer the question below:

Was a retroactive reinstatement requested?

Yes

No

No - Please check the box below that applies:

Form 1023, requesting tax exempt status under Code Section 501(c)(3), will be filed on the following date: \_\_\_\_\_

Will it include a retroactive reinstatement request?

Yes

No

Contributions were made to the Code Section 403(b) plan after the revocation of our organization's tax exempt status and Form 1023 will not be filed.

Other - Please explain: \_\_\_\_\_

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The EPCU will notify you within 30 days of receiving your response of any corrective actions that may be necessary to assist you in maintaining your retirement plan and/or to ensure your information return filings are correct.