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## **IRS Gives Additional Time to Small, Automatically Revoked Tax-Exempt Organizations Affected by Hurricane Sandy**

IR-2012-96, Nov. 21, 2012

WASHINGTON — As part of the administration's efforts to bring all available resources to bear to support state and local partners impacted by Hurricane Sandy, the IRS is postponing the filing date until Feb. 1, 2013, for some small tax-exempt organizations affected by Hurricane Sandy to take advantage of transitional relief when applying for reinstatement of their exempt status.

Organizations that did not file a required information return or electronic notice for their taxable years beginning in 2007, 2008 and 2009 automatically lost their tax-exempt status, and must apply if they want to be reinstated. In [Notice 2011-43](#), the IRS provided transitional relief for certain small organizations that were not required to file annual information returns for taxable years beginning before 2007, were eligible in each of their taxable years beginning in 2007, 2008 and 2009 to file a Form 990-N e-Postcard, and applied for reinstatement of tax-exempt status on or before Dec. 31, 2012. These organizations may file an application for tax exemption and, if it is approved, will have their tax-exempt status reinstated retroactively to the date the status was revoked. In addition, these organizations pay a reduced application fee of \$100.

To be eligible for the Feb. 1 deadline, described in Notice 2012-71, the organization's principal place of business must be located in the [covered disaster area](#), or records necessary to meet the application deadline must be maintained in the covered disaster area. If an eligible organization files its application for exemption on or before Feb. 1, 2013, it will be treated as if it had been timely filed on Dec. 31, 2012. Organizations located outside the affected areas must apply for transitional relief by Dec. 31, 2012. Organizations located outside of the affected area that think they may qualify for the relief described in Notice 2012-71 need to contact the IRS at 866-562-5227.

To take advantage of the extended transitional relief, an organization must apply for reinstatement by filing a Form 1023 or Form 1024, Application for Recognition of Exemption. In addition to the instructions in Notice 2011-43, the organization should write "Notice 2011-43" and "Sandy Relief" on the top of the application form and on the envelope. Organizations with questions about this relief should call the TE/GE Customer Account Services toll free number at (877) 829-5500.

For information on areas designated as covered disaster areas and tax relief for victims of Hurricane Sandy, visit [Tax Relief in Disaster Situations](#).

To check for future announcements, visit [Disaster Relief Resources for Charities and Contributors](#) or [Help for Victims of Hurricane Sandy](#).

Related Items:

- Form 1023 [Form](#) and [Instructions](#)
- Form 1024 [Form and Instructions](#)
- [IRS Charities and Nonprofits information](#)