



Date of this notice:  
Notice Number: CP-  
Taxpayer Identification Number:

Tax Form:  
Tax Period:

For assistance, call:

## **2008 Annual Electronic Notice Filing Requirement**

### **Why Are You Getting This Notice?**

Our records indicate that you were not required to file an information return last year because you normally have gross receipts of \$25,000 or less. However, your filing requirements may have changed. Because of legislative changes, you may be required to file an annual electronic notice for tax periods beginning after December 31, 2006.

### **New Notification Requirement for Organizations With Gross Receipts of \$25,000 or Less**

The Pension Protection Act of 2006 requires you to file an annual electronic notice for tax periods beginning after December 31, 2006, if you are not required to file Form 990 (or 990-EZ), Return of Organization Exempt From Income Tax, because your gross receipts are normally \$25,000 or less.

If you are a section 509(a)(3) supporting organization, generally, you must file a paper or electronic Form 990 (or Form 990-EZ) even if your gross receipts are normally \$25,000 or less. However, if you are a supporting organization of a religious organization and your gross receipts are normally \$5,000 or less you may file an annual electronic notice instead of Form 990 (or Form 990-EZ).

The annual electronic notice is due by the 15th day of the fifth month after the close of your tax period. For example, if your tax period ends on December 31, 2007, the annual electronic notice is due May 15, 2008.

### **What Information Will the Annual Electronic Notice Include?**

The notice will require you to provide the following information:

- Organization's legal name,
- Any other names your organization uses,
- Organization's mailing address,
- Organization's website address (if applicable),
- Organization's employer identification number (EIN),
- Name and address of a principal officer of your organization,
- Organization's annual tax period,
- Verify that your organization's annual gross receipts are still normally \$25,000 or less, and
- Indicate if your organization has terminated (is no longer in business).

### **How Does the Organization File the Annual Electronic Notice?**

The IRS, through its E-Postcard initiative, is developing a filing system for the annual electronic notice and will be publicizing filing procedures upon completion of the filing system. For the latest information about filing the annual electronic notice, you can:

- Sign up for Exempt Organization's EO Update, a regular e-mail newsletter that highlights new information posted on the charities pages of [irs.gov](http://irs.gov). To subscribe go to [www.irs.gov/eo](http://www.irs.gov/eo) and click on "EO Newsletter."
- Check our website at [www.irs.gov/eo](http://www.irs.gov/eo).

### **What Happens if the Organization Fails to File the Annual Electronic Notice or Return?**

If you fail to file the annual electronic notice or Form 990 or Form 990-EZ for three consecutive years, your tax-exempt status is revoked as of the filing due date of the third year. Similarly, if an organization is required to file an information return under Internal Revenue Code section 6033(a) (for example Form 990, Form 990-PF or Form 990-EZ) and fails to file for three consecutive years, its tax-exempt status is revoked as of the filing due date of the third year.

### **Can an Organization Have its Tax-Exempt Status Reinstated if it Was Revoked for Failing to File for Three Consecutive Years?**

If your tax-exempt status is revoked for failing to file the annual electronic notice or information return, such as Form 990, Form 990-EZ, or Form 990-PF, for three consecutive years, you must apply (or reapply) for exemption using Form 1023, Application for Recognition of Exemption, or Form 1024, Application for Exemption Under Section 501(a), and pay the appropriate user fee. Reinstatement of tax-exempt status may be retroactive if you can show that you had reasonable cause for not filing the annual electronic notices or information returns.

### **Keep This Letter for Your Records**

Be sure to keep a copy of this letter for your records and provide a copy to future officers. It will serve as a reminder of your filing requirement.