

Postponement of Deadline for Transitional Relief under Notice 2011-43 for Certain Small Organizations Affected by Hurricane Sandy

Notice 2012-71

PURPOSE

This notice postpones the deadline for transitional relief described in Notice 2011-43, 2011-25 I.R.B. 882, from December 31, 2012, to February 1, 2013, for certain small organizations affected by Hurricane Sandy.

BACKGROUND

Notice 2011-43 provides transitional relief for certain small organizations that have lost their tax-exempt status because they failed to file a required return or electronic notice (Form 990-N e-Postcard) for their taxable years beginning in 2007, 2008, and 2009. A small organization that qualifies for the transitional relief under Notice 2011-43 and applies for reinstatement of tax-exempt status on or before December 31, 2012, will, if its application for reinstatement is approved, be treated by the Internal Revenue Service (IRS) as having established reasonable cause for its filing failures and its tax-exempt status will be reinstated retroactive to the date it was automatically revoked. In addition, these organizations are eligible for a reduced user fee of \$100 for the application of reinstatement of tax-exempt status. See Rev. Proc. 2011-36, 2011-25 I.R.B. 915. Notice 2011-43 sets forth specific eligibility criteria and requirements for receiving this transitional relief.

AFFECTED ORGANIZATIONS FOR WHICH THE NOTICE 2011-43 DEADLINE IS POSTPONED

For purposes of this notice, an affected organization is any small organization that lost its tax-exempt status and is eligible to apply for reinstatement of tax-exempt status under Notice 2011-43 whose principal place of business is located in, or whose books and records necessary to complete the application are maintained in, a county or Tribal Nation that has been identified as a covered disaster area because of the devastation caused by Hurricane Sandy. Covered disaster areas are federally declared disaster areas identified by the Federal Emergency Management Agency (FEMA) as being eligible for individual assistance. These areas are contained in News Releases issued by the IRS relating to Hurricane Sandy, which are found on IRS.gov at:

<http://www.irs.gov/uac/Newsroom/Help-for-Victims-of-Hurricane-Sandy>.

GRANT OF RELIEF

Any affected organization, as defined above, that applies for reinstatement of tax-exempt status as described in Notice 2011-43 and this notice on or before February 1, 2013 (or a later date subsequently announced in future guidance or IRS news releases), will be deemed to have timely filed its application under Notice 2011-43. All eligibility and filing requirements described in Notice 2011-43 (other than the December 31, 2012 filing deadline) continue to apply to such applications.

In addition to the requirements described in Notice 2011-43, each affected organization seeking transitional relief under Notice 2011-43 and this notice should write "Notice 2011-43" and "Sandy Relief" on the top of the form it uses to

apply for reinstatement of tax-exempt status and on the envelope used to mail the application.

An organization that is not an affected organization but wishes to apply for transitional relief under Notice 2011-43 must do so on or before December 31, 2012, as provided in Notice 2011-43. Otherwise, organizations should consult Notice 2011-44, 2011-25 I.R.B. 883, for guidance on how to apply for reinstatement of tax-exempt status and request retroactive reinstatement.

DRAFTING INFORMATION

The principal author of this notice is Brad Bedingfield of the Tax Exempt and Government Entities Division of the IRS. For further information regarding this notice, call the TE/GE Customer Account Services toll free number: (877) 829-5500.