



Department of Treasury  
Internal Revenue Service

Notice	CP120A
Tax period	[REDACTED]
Notice date	January 31, 2011
Employer ID number	[REDACTED]
To contact us	Phone [REDACTED]

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[REDACTED]  
[REDACTED]  
[REDACTED]

Important message about your failure to file an annual information return or electronic notice

## Your organization's tax-exempt status has been revoked automatically

We haven't received a response to the previous notice we sent asking you to file your annual information return or electronic notice. Because you haven't filed for three consecutive years, your organization's tax-exempt status has been revoked automatically as required by law, effective February 8, 2011.

You are no longer tax-exempt; therefore, you can't receive tax-deductible contributions. Your organization's name will be included on our list of organizations that are no longer tax-exempt. This list is published on [www.irs.gov/eo](http://www.irs.gov/eo) and available to the public, state charity officials, and state tax officials.

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### What you need to do

- Since your organization is no longer tax-exempt, you may be required to file the appropriate federal income tax return:
  - U.S. Corporation Income Tax Return (Form 1120), or
  - U.S. Income Tax Return for Estates and Trusts (Form 1041).

For information on Who Must File or When To File, review the Instructions for Form 1120 and Form 1041. Download Instructions from [www.irs.gov](http://www.irs.gov), or call 1-800-TAX-FORM (1-800-829-3676) to request a copy.

- Contact your state to determine how the revocation affects your state responsibilities and requirements.

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### Next steps

### If you want to reinstate your tax-exempt status

- Apply for tax-exempt status by filing the appropriate application (Form 1023 or Form 1024) and pay the user fee:
  - 501(c)(3) organizations complete an Application for Recognition of Exemption Under Section 501(c)(3) (Form 1023)
  - 501(a) organizations (other than 501(c)(3) organizations) complete an Application for Recognition of Exemption Under Section 501(a) (Form 1024), and a User Fee for Exempt Organization Determination Letter Request (Form 8718)

Note: An application is necessary for reinstatement even if you weren't originally required to apply for tax-exempt status.
- Submit your completed application with a check or money order for your user fee to:  
Internal Revenue Service  
P.O. Box 12192  
Covington, KY 41012-0192

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Next steps - **continued**

- You can request that your tax-exempt status be reinstated retroactive from the date it was revoked. To make this request, you must include a written statement with your application that explains why you didn't file a return for three consecutive years. If the IRS determines that you qualify for an exemption and:
  - You had reasonable cause for not filing for three consecutive years, your tax-exempt status will be reinstated from the date it was revoked.
  - You didn't have reasonable cause, your tax-exempt status will be effective from the date of your application. You may need to file either a U.S. Corporation Income Tax Return (Form 1120), or U.S. Income Tax Return for Estates and Trusts (Form 1041) and pay any taxes due for the interim period between the date of revocation and the date your tax-exempt status is reinstated.

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**Additional information**

- Visit [www.irs.gov/cp120a](http://www.irs.gov/cp120a). You can also find the following online:
  - U.S. Corporation Income Tax Return (Form 1120)
  - U.S. Income Tax Return for Estates and Trusts (Form 1041)
  - Application for Recognition of Exemption Under Section 501(c)(3) (Form 1023)
  - Application for Recognition of Exemption under Section 501(a) (Form 1024)
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.