



Department of Treasury  
Internal Revenue Service

[Redacted]

Notice	CP120B
Tax period	Month XX, XXXX
Notice date	Month XX, XXXX
Employer ID number	[Redacted]
To contact us	[Redacted]

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[Redacted]

Important information about your tax-exempt status

## You're no longer recognized as a tax-exempt subordinate in a group exemption letter

Our records indicate that you were included as a subordinate in a group exemption letter issued by the IRS to an affiliated central or parent organization. That group exemption letter is no longer effective. Therefore, the IRS no longer recognizes you as a tax-exempt subordinate in a group exemption letter. Section 7 of Revenue Procedure 80-27, 1980-26 I.R.B. 49, lists reasons why a group exemption letter may cease to be effective.

### What you need to do

#### If you believe you are a § 501(c)(3) organization

You must file Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, to be tax exempt.

Until you file the application and receive approval:

- You may need to file Form 1120, U.S. Corporation Income Tax Return, or Form 1041, U.S. Income Tax Return for Estates and Trusts, and pay any applicable taxes.

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## Contact information

INTERNAL REVENUE SERVICE

[Redacted]

[Redacted]

[Redacted]

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If your address has changed, please call [Redacted] or visit [www.irs.gov](http://www.irs.gov).

Please check here if you've included any correspondence. Write your Employer ID number ([Redacted]), the tax period (Month XX, XXXX), and the form number (XXXX) on any correspondence.

a.m.  
 p.m.

a.m.  
 p.m.

Primary phone

Best time to call

Secondary phone

Best time to call

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**What you need to do** - continued

- Donors will not receive advance assurance of deductibility with regard to grants and contributions they make to your organization.
- The EO Select Check (Pub. 78 data) or the BMF extract will not list you as an organization described in § 501(c)(3).

**If you are a § 501(c) organization other than § 501(c)(3)**

The IRS no longer recognizes you as an organization exempt from tax. However, if you believe you are exempt from tax, you must continue to meet your annual filing requirements (Form 990-series information return or notice) and meet all other applicable requirements for tax exemption under the Internal Revenue Code.

If you want a determination letter that formally recognizes your tax-exempt status, you must usually apply using Form 1024, Application for Recognition of Exemption Under Section 501(a).

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**Additional information**

- Visit [www.irs.gov/cp120b](http://www.irs.gov/cp120b)
- See “Application Procedures” in Publication 557, Tax-Exempt Status for Your Organization.
- 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.