



Notice	CP254
Tax year	December 31, 2005
Notice date	March 2, 2009
Employer ID number	XX-XXXXXXX
To contact us	Phone

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Message about your 2005 Form 990

You may need to e-file your tax return

Your organization submitted a paper return for the tax period shown above. You may need to file your return electronically.

What you need to do immediately

If your organization or private foundation is required to file electronically, it must do so as soon as possible. Your organization will be subject to the late filing penalty if it files electronically after the due date of its return. A paper return doesn't satisfy the filing requirement.

Electronic Filing Requirements

- If your tax-exempt organization had \$10 million or more in total assets and filed at least 250 returns a year, you must file Form 990 electronically.
- If your private foundation or Section 4947(a)(1) nonexempt charitable trust treated as a private foundation filed at least 250 returns a year, you must file Form 990-PF electronically.

The 250 return requirement includes:

- Income tax returns
- Employment tax returns
- Excise tax returns
- Information returns such as Forms W-2, 941, and 1099

If you file late and believe you have reasonable cause, include a statement with your electronic return explaining the reason why the return is late.

If you don't believe your organization is required to file electronically, complete the attached response form and return it to us in the enclosed envelope as soon as possible. If you prefer, you can fax it to us at

If we don't hear from you

- If your organization is required to file electronically, but only filed a paper return, it has not satisfied its annual filing requirement.
- If your organization is required to file electronically and doesn't, failure to file penalties will apply.

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Important reminders

- If you fail to meet your annual filing requirements for three consecutive years, you will lose your tax-exempt status.
- If you lose your tax-exempt status, you must re-apply for tax-exempt status by filing the appropriate application and paying the user fee.

For more information on electronic filing requirements, visit www.irs.gov and search for “e-file for Charities and Non-Profits.”

To receive the Exempt Organization’s EO Update, an email newsletter that contains information for tax-exempt organizations and tax practitioners who represent them, go to www.irs.gov/eo and click on “EO Update” under the Topics heading.

Additional information

- Visit www.irs.gov/cp254.
- For tax forms, instructions, and publications, visit 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.
