



Department of Treasury
Internal Revenue Service

Notice CP259B

Tax period [REDACTED]

Notice date March 2, 2016

Employer ID number [REDACTED]

To contact us Phone 1 [REDACTED]

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[REDACTED]

Message about your [REDACTED] Form 990-PF

You didn't file a required annual tax return

Our records show you haven't filed your [2014] Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation.

If you haven't filed a Form 990-PF within the last four weeks, you must complete the Response form starting on page 5 and send it to us no later than [REDACTED].

What you need to do immediately

If you already filed Form 990-PF

- If you filed within the last four weeks using the same name and employer ID number (EIN) listed above, please disregard this notice.
- If you filed more than four weeks ago or used a different name or EIN, complete the Response form at the end of this notice and mail it in the enclosed envelope with a signed and dated copy of the return.

If you are required to file a [REDACTED] Form 990-PF but haven't done so

- If you are required to file or choose to file electronically, use your e-file provider to submit your return and any required schedules. You must also complete the Response form at the end of this notice and fax it to us at 1-[REDACTED].
- If you are not required to file electronically and want to file a paper return, send the following in the enclosed envelope:
 - The completed and signed Form-990-PF
 - Any required schedules
 - The payment for any tax due
 - The completed and signed Response form at the end of this notice
- If you file your return late, we will charge a penalty.

If you don't think you have to file a [REDACTED] Form 990-PF

Complete the Response form at the end of this notice and send it to us in the envelope provided.

If you want to terminate your private foundation status and be classified as a public charity, you must submit Form 8940, Request for Miscellaneous Determination, with the required user fee, to request approval for termination. While your approval is pending, you must continue to file Form 990-PF. For information on this process, visit www.irs.gov/charities and search for "Termination of Private Foundation Status."

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If we don't hear from you

You may lose your tax-exempt status

Because you are a private foundation, you must file Form 990-PF whether or not you have income or activity for the year.

If you fail to meet your annual filing requirements for three consecutive years, you will lose your tax-exempt status.

What you need to know

The filing requirements for a tax-exempt organization generally start with the tax year in which it was legally formed. Your filing requirement begins in the tax year in which you applied for your EIN, [REDACTED].

If you don't think you are required to file for this tax year If your organization was not legally formed until after the tax year on this notice, mark the appropriate box on the Response form and fill in the organization's formation date.

If we have the wrong formation tax year for calculating the 3-year revocation period

If your organization legally formed after the tax year it obtained its EIN, but your formation year was during or prior to the tax year on this notice, provide the correct formation date to us on the Response form at the end of this notice.

Our records still show that a return is due for the tax year on this notice. You should complete any other parts of the Response form that apply to the status of your organization's return.

If you lose your tax-exempt status

To reapply for tax-exempt status, file the appropriate application, such as a Form 1023 series or Form 1024, and pay the user fee. See Publication 557, Tax-Exempt Status for Your Organization, or go to www.irs.gov/charities for more information.

If you were previously eligible to receive tax-deductible contributions and you lose your tax-exempt status, we'll remove your organization from our list of organizations eligible to receive tax-deductible charitable contributions.

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Important reminders**You may be required to file electronically**

Typically, private foundations and certain non-exempt charitable trusts must file Form 990-PF electronically if they file at least 250 returns annually (such as income, excise, or employment tax returns and information returns like Forms W-2 and 1099), regardless of the value of their assets.

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

Additional information

- Visit www.irs.gov/cp259b.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-[REDACTED]).
- Keep this notice for your records.

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

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Indicate whether any of the following circumstances apply to you—continued

If you don't think you have to file a [REDACTED] Form 990-PF

Explain why you don't think you are required to file a [REDACTED] Form 990-PF.

- My organization ceased operations as of _____, and filed its final return for tax period _____ on _____ (date of filing).
- My organization was legally formed on _____.
- Other reason for not filing (Please explain; attach additional sheets if necessary.)

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If you think we miscalculated the 3-year revocation period

My organization was legally formed on _____.

Please recalculate the revocation period from this date. I am attaching supporting documentation to show the legal formation date.

2. Please sign and send this form to us

Under penalties of perjury, to the best of my knowledge, the information in this form is correct and complete.

Signature

Title

Date