CP299
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# If we don't hear from you

### Revocation for not filing an annual information return or e-Postcard

- If your organization doesn't file an annual return for three consecutive years, it will
  result in automatic revocation of its tax-exempt status as of the filing date of the
  third year the return or e-Postcard is due.
- If your organization's tax-exempt status is revoked and you want to have it reinstated, it must file an exemption application and pay the required user fee.
- If your organization had reasonable cause for not meeting its filing requirement, we can consider retroactive reinstatement.

## **Next Steps**

#### What you need to file the e-Postcard

You must use your organization's employer identification number, EIN. Don't use another organization's EIN (for example, your parent organization, group ruling holder, or another affiliated organization's EIN) when you file your e-Postcard.

When you are ready to file the e-Postcard, have the following information available about your organization:

- Legal name
- · Any other names the organization uses
- Mailing address
- Website address
- Employer identification number
- Name and address of principal officer
- Annual tax period
- Operating status (Are you still in business?)

You must also verify that the organization's annual gross receipts are normally \$50,000 or less. For an explanation of what it means to have receipts that are "normally \$50,000 or less":

- Go to www.irs.gov/charities.
- Type 990-N in the search box.
- Click on the link for the Form 990-N.
- Click on the highlighted text, "normally \$50,000 or less."

#### Additional information

- Visit www.irs.gov/cp299
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- Keep this notice for your records.

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