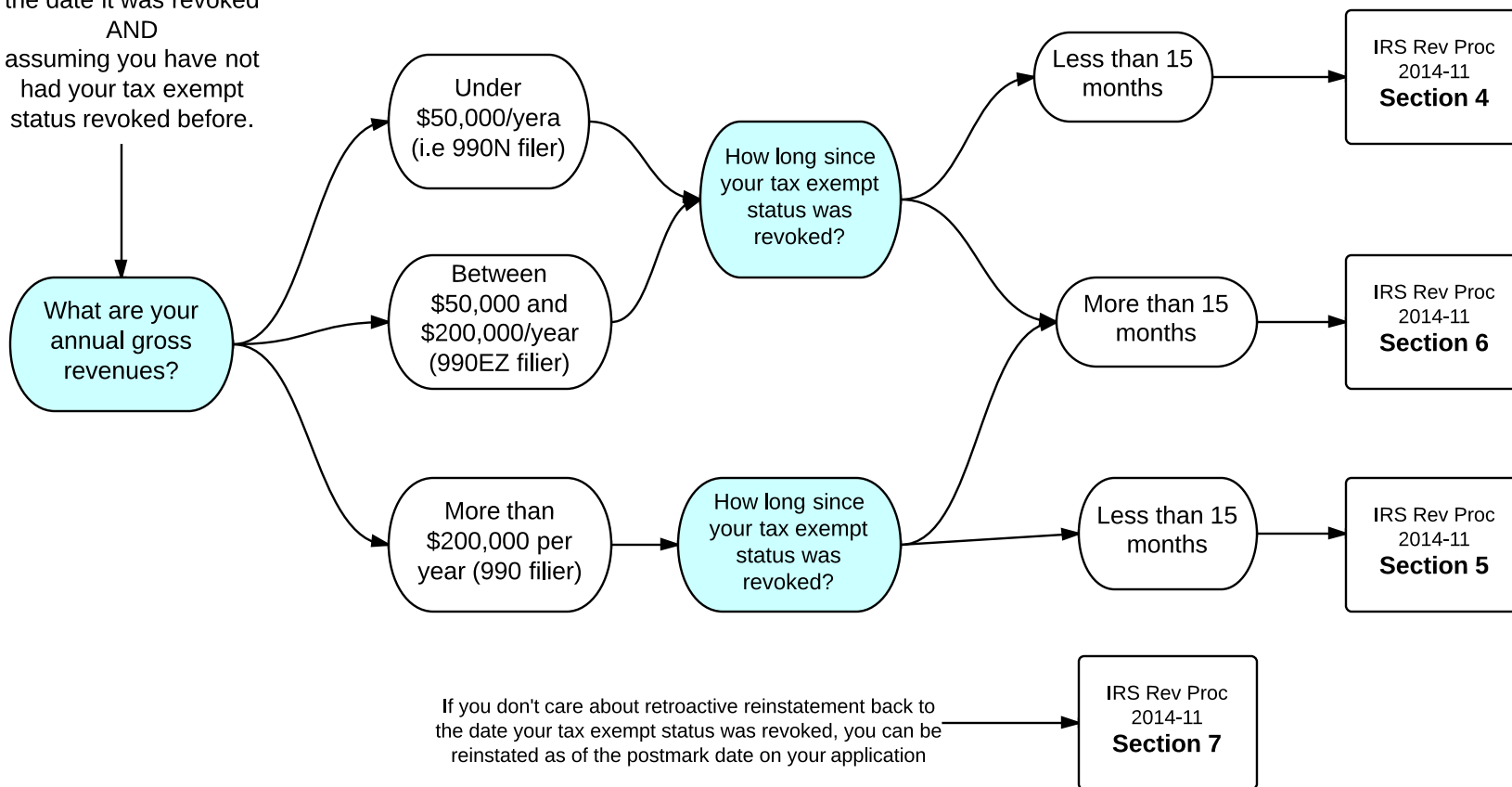


IRS Tax Exempt Reinstatement Process

So you lost your tax exempt status because you failed to file the IRS Form 990 annual information return for 3 consecutive years. Fortunately, the IRS has a process to get your tax exempt status reinstated. All it takes is time, paperwork and maybe some money!

Assuming you want your tax exempt status reinstated retroactively to the date it was revoked AND assuming you have not had your tax exempt status revoked before.

**The IRS calls this their streamlined reinstatement process.
The details are outlined in Revenue Procedure 2014-11**



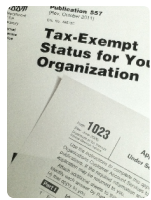
Notice the numbers do not go in order!

This means there will be a period where your organization is not tax exempt and will need to pay taxes on any profit

If you have questions about tax exempt status for your homeschool organization contact Carol Topp, CPA at HomeschoolCPA.com

Each section of the IRS streamlined reinstatement of tax exempt status process has requirements

IRS Rev Proc
2014-11
Section 4



File Form 1023 or 1024

and

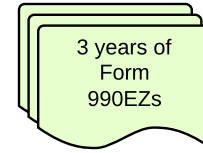


Pay IRS fee of \$400 or \$850

and

Attest that the organization's failure to file was not intentional and that it has put in place procedures to file in the future.

and

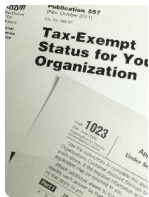


(Form 990Ns not required)

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Retroactive reinstatement!

IRS Rev Proc
2014-11
Section 5



and



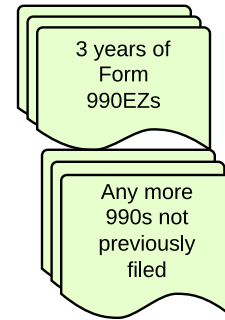
and

Statement of reasonable cause for not filing 990s

and

Attest that the organization's failure to file was not intentional and that it has put in place procedures to file in the future.

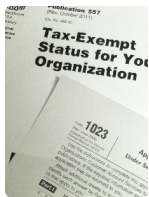
and



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Retroactive reinstatement!

IRS Rev Proc
2014-11
Section 6



and



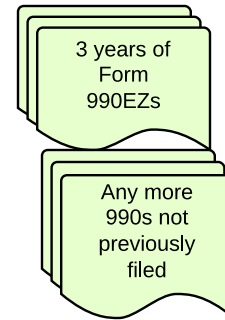
and

Statement of reasonable cause for each of 3 years

and

Attest that the organization's failure to file was not intentional and that it has put in place procedures to file in the future.

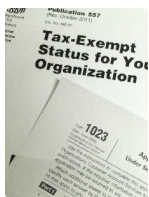
and



=

Retroactive reinstatement!

IRS Rev Proc
2014-11
Section 7



and



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Reinstatement as of postmark date of Form 1023/1024

and probably

TAXES

for the period you were not tax exempt

If you have questions about tax exempt status for your homeschool organization contact Carol Topp, CPA at HomeschoolCPA.com