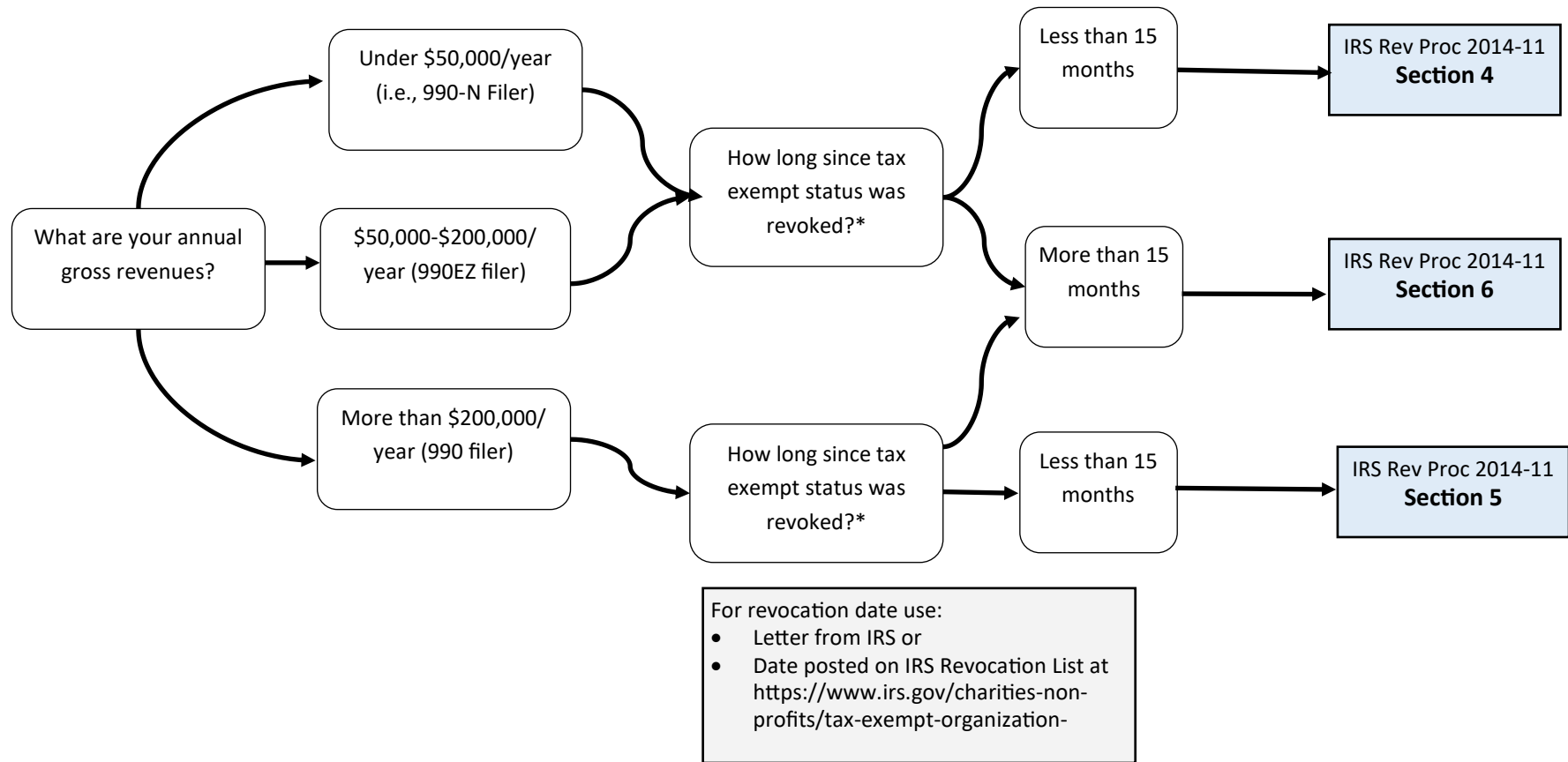


## IRS Tax Exempt Reinstatement Process

If you have lost your tax exempt status for failure to file your IRS Form 990 Annual Information return for 3 consecutive years, the IRS has a process to get your tax exempt status reinstated. The IRS calls this their streamlined reinstatement process. The details are outlined in IRS Revenue Procedure 2014-11.


If you want your tax exempt status retroactively reinstated to the date it was revoked AND you have not had your tax exempt status revoked before, follow this process:



If you do not care about retroactive reinstatement, you can be reinstated as of the filing date on your IRS Form 1023 /1023-EZ Application. This means there will be a period when your organization is NOT tax exempt and it will need to file tax returns pay taxes on any surplus during that period.

→ IRS Rev Proc 2014-11  
**Section 7**

IRS Rev Proc 2014-11  
Section 4



**1023-EZ**  
(Rev. January 2018)  
Department of the Treasury  
Internal Revenue Service



IRS fee \$275

+




Check box on  
Form 1023-EZ  
Part V Box 1

*No missed prior  
year Form 990-EZs  
or 990-Ns required*


=

Retroactive Reinstatement of tax exempt status

OR



**1023**  
(Rev. January 2020)  
Department of the Treasury  
Internal Revenue Service




IRS fee \$600


+

Form 1023 Schedule E  
Line 1a statements

IRS Rev Proc 2014-11  
Section 5



Form **1023**  
(Rev. January 2020)  
Department of the Treasury  
Internal Revenue Service



IRS fee \$600

+

Form 1023 Schedule E  
Line 1a statements

+


3 years Form 990s/990 EZs

Additional 990s not previously filed

=

Retroactive Reinstatement of tax exempt status

IRS Rev Proc 2014-11  
Section 6



Form **1023**  
(Rev. January 2020)  
Department of the Treasury  
Internal Revenue Service



IRS fee \$600

+

Form 1023 Schedule E  
Line 1a statements

+


3 years Form 990/990EZs

Additional 990s not previously filed

=

Retroactive Reinstatement of tax exempt status

IRS Rev Proc 2014-11  
Section 7



**1023-EZ**  
(Rev. January 2018)  
Department of the Treasury  
Internal Revenue Service



IRS fee \$275

+



Check box on  
Form 1023-EZ  
Part V Box 2


+

Tax returns for period when not tax exempt (probably Form 1120)

=

Reinstatement of tax exempt status as of filing date of Form 1023/1023-EZ

OR



**1023**  
(Rev. January 2020)  
Department of the Treasury  
Internal Revenue Service



IRS fee \$600

+

Tax returns for period when not tax exempt (probably Form 1120)

=

Reinstatement of tax exempt status as of filing date of Form 1023/1023-EZ