



Department of Treasury

Notice CP259A

Tax period [REDACTED]

Notice date

March 2, 2016

Employer ID number [REDACTED]

To contact us

Phone 1-[REDACTED]

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Message about your [REDACTED] Form 990, 990-EZ, or 990-N

You didn't file a required annual tax return

Our records show you haven't filed one of the following required returns for the [REDACTED] tax year:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ

If you haven't filed the required return within the last four weeks, you must complete the Response form starting on page 5 of this notice and send it to us no later than [REDACTED].

What you need to do immediately

If you already filed the required return

- 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 or 990-EZ 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 return
 - Any required schedules
 - 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 are required to file a [REDACTED] Form 990-N but haven't done so

Form 990-N is only available to file electronically. You can find information about filing at www.irs.gov/charities/990n, which will direct you to a third-party site where you can prepare and file your return for free. File your return as soon as possible.

If you don't think you have to file a [REDACTED] Form 990, 990-EZ, or 990-N

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

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If we don't hear from you

You may lose your tax-exempt status

Our records show that you must file Form 990, 990-EZ, or 990-N because we recognize you are tax exempt or you claim tax-exempt status (for example, you claimed you are a non-profit organization when you submitted your EIN application).

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 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 didn't intend to claim tax-exempt status

If you claimed tax-exempt status when you applied for your organization's EIN (by indicating you are a non-profit organization) and you didn't intend to do so, please check "Other reasons for not filing" on the Response form and explain.

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, you must file electronically if you had \$10 million or more in assets and you file at least 250 returns (such as income, excise, or employment tax and information returns like Forms W-2 and 1099) in a calendar year.

If you're eligible to file Form 990-N, you must file it electronically.

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

Additional information

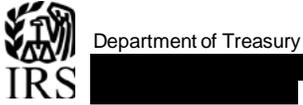
- Visit www.irs.gov/cp259a.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

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

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Fold here

Response form

Complete both sides of this form and send it with your Form 990 or 990-EZ in the enclosed envelope. Be sure our address shows through the window.

If you are sending us only the completed Response form, fax it to 1-[REDACTED]

Provide your contact information

If you changed your address, please make the changes below.



a.m. a.m.
 p.m. p.m.
 Primary phone Best time to call Secondary phone Best time to call

1. Indicate whether any of the following circumstances apply to you

If you already filed a Form 990 or 990EZ

I already filed my 2014 return, and I am enclosing a signed and dated copy of the return (or confirmation of electronic filing) as verification.

Names shown on the return

Employer identification number () on the return

Is this EIN different from the one on this notice? Yes No

Form Tax period ending date Date you filed the return

If you are filing late

I'm enclosing a signed and dated copy of my 2014 return (plus any schedules and attachments).

Explain why you are filing late.

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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 Form 990 or Form 990EZ

- Explain why you don't think you are required to file a Form 990 or Form 990EZ.
- My organization is a 501(c)(12) or 501(c)(15) organization and filed a Form 1120, U.S. Corporation Income Tax Return.
 - My organization is a subordinate organization in a group exemption and filed as part of a group return under the name _____ with the EIN _____.
 - My organization's gross receipts are normally \$50,000 or less and it is not a 509(a)(3) supporting organization, so we filed or will file a Form 990-N.
 - 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.)

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