

**Ancient Order of the Hibernians
Tax Exempt Status Retroactive Reinstatement**

Determine what form the organization is required to file. The type of form required is determined by the following:

Gross receipts under \$50,000 - 990-N

Gross receipts between \$50,000 and \$200,000 and total assets under \$500,000 - 990-EZ

Gross receipts over \$200,000 or total assets over \$500,000 - 990

Streamlined Retroactive Reinstatement of Tax-Exempt Status Within 15 months of Revocation and tax exempt status not previously revoked, eligible to file 990-N or 990-EZ

1) Complete and submit Form 1024 (Application for Recognition of Exemption Under Section 501(a)) no later than 15 months after the date of revocation letter. Only Parts I, II, III and Schedule **E** of the Form 1024 must be completed. "Revenue Procedure 2014-11, Streamlined Retroactive Reinstatement" should be written at the top of the application.

2) Submit the appropriate user fee with Form 8718 (User Fee Exempt Organization Determination Letter Request). If annual gross receipts average less than \$10,000 during the preceding 4 years, the fee is \$400. If annual gross receipts average more than \$10,000 during the preceding 4 years, the fee is \$850. The fee and form 1024 should be submitted to:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012

3) If required to file the 990-EZ, properly complete Forms 990-EZ for all years not filed, write "Retroactive Reinstatement" on the forms and mail to:

Department of Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

4) If the organization was required to file Form 990-N, no prior year filings have to be completed.

Retroactive Reinstatement of Tax-Exempt Status Within 15 months of Revocation and tax exempt status not previously revoked, required to file form 990.

1) Complete and submit Form 1024 (Application for Recognition of Exemption Under Section 501(a)) no later than 15 months after the date of revocation letter. Only Parts I, II, III and Schedule **E** of the Form 1024 must be completed. "Revenue Procedure 2014-11, Streamlined Retroactive Reinstatement" should be written at the top of the application.

2) Submit the appropriate user fee with Form 8718 (User Fee Exempt Organization Determination Letter Request). If annual gross receipts average less than \$10,000 during the preceding 4 years, the fee is \$400. If annual gross receipts average more than \$10,000 during the preceding 4 years, the fee is \$850. The fee and form 1024 should be submitted to:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012

3) Submit a reasonable cause statement with Form 1024 to as why the return was not filed for **one of the three years** not filed.

4) Properly complete Forms 990 for all years not filed, write "Retroactive Reinstatement" on the forms and mail to:

Department of Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

5) Include a statement with Form 1024 that all required returns have been filed.

Retroactive Reinstatement of Tax-Exempt Status Not Within 15 months of Revocation and tax exempt status not previously revoked

1) Complete and submit Form 1024 (Application for Recognition of Exemption Under Section 501(a)) as soon as possible. Only Parts I, II, III and Schedule D of the Form 1024 must be completed. "Revenue Procedure 2014-11, Streamlined Retroactive Reinstatement" should be written at the top of the application.

2) Submit the appropriate use fee with Form 8718 (User Fee Exempt Organization Determination Letter Request). If annual gross receipts average less than \$10,000 during the preceding 4 years, the fee is \$400. If annual gross receipts average more than \$10,000 during the preceding 4 years, the fee is \$850. The fee and form 1024 should be submitted to:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012

3) Submit a reasonable cause statement with Form 1024 to as why the returns were not filed for **all three years** not filed.

4) Properly complete Forms 990 for all years not filed, write "Retroactive Reinstatement" on the forms and mail to:

Department of Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

5) Include a statement with Form 1024 that all required returns have been filed.