

**Useful Links:**[IRS.gov](http://irs.gov)[Charities and Nonprofits Homepage](#)[EO FAQs](#)[EO Forms and Publications](#)[EO Newsletter](#)[Life Cycle](#)**Upcoming Events:**[EO Calendar of Events](#)**IRS Resources**[Compliance & Enforcement](#)[Contact My Local Office](#)[e-file](#)[Forms & Pubs](#)[Frequently Asked Questions](#)[News](#)[Taxpayer Advocacy](#)[Where to File](#)**Issue Number: 2011-18****Inside This Issue**

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1. IRS Seeks Applicants for Advisory Committee on Tax Exempt and Government Entities

The IRS is seeking applicants for vacancies on the Advisory Committee on Tax Exempt and Government Entities (ACT). The ACT provides an organized public forum for the IRS and representatives who deal with exempt organizations, employee plans, tax-exempt bonds, and federal, state local and tribal governments to work together. The ACT provides public input and makes recommendations on administrative policy and procedures of the IRS Tax Exempt and Government Entities Division.

[Learn more about the ACT and the application process at IRS.gov.](#)

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2. Reinstatement of Exemption After Automatic Revocation

Is your organization -- or one that is important to you -- on the list of organizations revoked for failure to file a required information return or notice for three consecutive years? If so, does the organization want its tax-exempt status reinstated? Learn all about [automatic revocation](#) of exemption and [how to apply for reinstatement](#) on IRS.gov.

Organizations seeking reinstatement must file an application for exemption and pay a [user fee](#) regardless of whether it was required to file an application previously.

Please Note: Certain small organizations who were eligible to file the Form 990-N for 2007, 2008 and 2009 and who file for reinstatement before December 31, 2012 may qualify for a reduced user fee of \$100 under a transitional relief program. Consult [Notice 2011-43](#) to see if your organization may qualify for a reduced user fee.

Also, see this [IRS video](#) to learn about reinstatement.

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3. Certain Organizations Not Required to File an Application for Exemption Have Annual Filing Requirement

Reminder: Certain organizations do not have to apply for tax exemption but still have a filing requirement. These include section 501(c)(3) organizations whose [gross receipts](#) in each taxable year are [normally not more than \\$5,000](#) as well as organizations exempt under other Code Sections, such as 501(c)(4).

Most small tax-exempt organizations, other than churches and certain church-related organizations, whose [gross receipts are normally \\$50,000 or less](#) for tax years ending on or after December 31, 2010 (\$25,000 before December 31, 2010) have an annual reporting requirement. For tax years beginning after December 31, 2007, organizations are required to file an annual electronic notice, [Form 990-N, Electronic Notice \(e-Postcard\) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ](#).

If you have never filed, please contact Customer Account Services at 1-877-829-5500 (a toll-free number) and ask that an account be established for the organization to allow filing of the e-Postcard.

Please note: If you are a 501(c)(3) organization, you must file an

[application for exemption](#) to be recognized as tax-exempt by the IRS if your gross receipts increase and you no longer meet the exception from filing available to organizations whose gross receipts for each taxable year are not [normally more than \\$5,000](#).

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4. Filing Form 990-N for a Prior Year

You can file a [Form 990-N "e-Postcard"](#) for a prior year. However, you must file through one of our [approved e-file service providers](#) rather than through the [link](#) to the filing system on IRS.gov. For example, if the organization's tax year ended on December 31, 2009, and you attempt to file your 2009 e-Postcard after the close of your 2010 tax year (December 31, 2010), you can only file for 2010 unless you file through an approved e-file service provider. While there is no penalty for late filing an e-Postcard, your tax-exempt status will be [automatically revoked](#) if you don't file for three consecutive years.

Please note: The requirement to file Form 990-N is an annual requirement.

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5. IRS Survey of Exempt Organizations

The Internal Revenue Service is [conducting a survey](#) of randomly selected exempt organizations to analyze how to reduce the burden of preparing and filing annual exempt organization returns. Only randomly selected taxpayers who receive an IRS notice about the survey may participate; participation is voluntary.

Additional information about IRS surveys is available to [filers](#) and [tax professionals](#).

It is important to remember that an IRS survey will never ask you for personal information like your Social Security number, your Taxpayer Identification Number or any credit card or bank information.

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6. Telephone Number for FBAR Helpline

The IRS [FBAR and Title 31 Helpline](#) now connects practitioners and filers, both domestic and abroad, with a team of specially trained technicians, examiners and specialists to answer technical Title 31 questions.

U.S. persons, including charitable organizations organized in the United States that have a financial interest in or signature authority over a foreign financial account, including a bank account, brokerage account, mutual fund, trust, or other type of foreign financial account, may be required to report the account yearly to the Internal Revenue Service by filing Form TD F 90-22.1, [Report of Foreign Bank and Financial Account \(FBAR\)](#).

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7. Webinar on Reporting Employer-Sponsored Health Plan Coverage on Form W-2 Now Available on IRS Video Portal

Did you miss the recent [IRS Webinar on Reporting of Employer-Sponsored Health Plan Coverage on Form W-2](#) (Affordable Care Act Provision 9002). If so, you can now find a recording of the webinar on the IRS Video Portal. The webinar explains what employers and employees need to know about the new reporting requirements including:

- What changes employees will see in their Form W-2
- When employers must begin reporting the benefits on Form W-2
- Transition relief for certain employers, plans, and situations
- Which employers need to include the benefits on Form W-2
- How employers report the benefits on Form W-2
- What valuation methods employers can use to determine the amounts to report on Form W-2

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8. Office of Professional Responsibility and Return Preparer

Office Offer Free Webinar

The IRS Office of Professional Responsibility (OPR) and IRS Return Preparer Office (RPO) will host a free one-hour webinar on December 14 at 2 p.m. (ET), 1 p.m. (CT), 12 p.m. (MT), and 11 a.m. (PT).

This event will provide an overview of the responsibilities of the newly established Return Preparer Office and will discuss OPR's recent reorganization and its exclusive authority over practitioner discipline under Circular 230.

Topics covered include:

What's Ahead for Return Preparers on:

- PTIN Renewals
- Testing
- Continuing Education
- Suitability Checks
- RPO Compliance Initiatives

To [register](#) for the session, visit the Internal Revenue Service Webinar Registration Web site.

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If you have a technical or procedural question relating to Exempt Organizations, visit the [Charities and Nonprofits](#) homepage on the IRS.gov Web site.

If you have a specific question about exempt organizations, call **EO Customer Account Services at 1-877-829-5500**.

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