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ONE-TIME FILING RELIEF FOR SMALL ORGANIZATIONS THAT FAILED TO FILE FOR THREE CONSECUTIVE YEARS

Baltimore, MD – July 26, 2010 - Tax-exempt organizations that fail to satisfy annual filing requirements for three consecutive years automatically lose their tax-exempt status. The IRS is providing one-time relief that will allow small exempt organizations to come back into compliance and retain their tax-exempt status even though they failed to file for three consecutive years. If an organization loses its exemption, it will have to reapply to regain its tax-exempt status. Any income received between the revocation date and renewed exemption may be taxable.

This one-time relief benefits Form 990-N (*e-Postcard*) and Form 990-EZ filers only. Organizations required to file Form 990 or Form 990-PF are not eligible and are [automatically revoked](#) if they fail to file for three consecutive years.

List of organizations at risk of automatic revocation: The IRS website has a [list](#) of organizations at risk of losing their tax-exempt status because, according to IRS records, they have not filed for 2007, 2008 and 2009. The list contains the name of the organization and its last-known address. Check this list to see whether your organization is at risk of automatic revocation and can avoid this consequence by following IRS guidance.

Note: The list may be incomplete, as certain organizations may be at risk even though their names do not appear. In addition, the list may include organizations that were required to file Form 990 or Form 990-PF and are not eligible for the relief program, and organizations whose filing dates have not yet occurred.

Organizations in need of assistance can contact the thechurchattorney.com today for more information.