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C. Retroactive Reinstatement after Fifteen Months

- File Form 1023 by mail (may not file 1023-EZ)
  - Write “Revenue Procedure 2014-11, Retroactive Reinstatement” on top of Form 1023
  - Include Reasonable Cause Statement for all three consecutive years organization failed to file an annual return
  - Include statement that paper returns have been filed for all three consecutive years
- Complete Form 990, 990-EZ, or 990-PF for each year in the consecutive three-year period in which it was required but failed to file a Form 990, 990-EZ, or 990-PF.
  - Write “Retroactive Reinstatement” on each return.
  - Mail returns to Department of Treasury, Internal Revenue Service Center, Ogden, Utah 84201-0027

D. Post-Mark Date Reinstatement

- File Form 1023 by mail
- Write “Revenue Procedure 2014-11 Reinstatement Post-Mark Date” on top

**Or, if eligible to file Form 1023-EZ:**

- File Form 1023-EZ online
- Check Box 2 under Section V, Reinstatement After Automatic Revocation

**IV. FTB REINSTATEMENT AND REVIVOR**

A. Tax Exemption Revoked by FTB

- File Form 3500 by mail
- File Forms 199 (if any), with fees and late penalties
- File Forms 199-N (if any) online
- Call the Revivor Unit at 888-635-0494 to determine if an Application for Certificate of Revivor is necessary.

B. Organization Never Received FTB Tax Exemption

- Reinstate federal tax exemption
- File Form 3500A by mail, including copy of federal determination letter
- Call the Revivor Unit at 888-635-0494 to determine if an Application for Certificate of Revivor is necessary.

**V. ATTORNEY GENERAL REINSTATEMENT**

- Contact Delinquency Unit at (916) 445-2021 or by email at [delinquency@doj.ca.gov](mailto:delinquency@doj.ca.gov)
- File CT-1 and/or Forms RRF-1 for missing years
- If revoked, file petition with Attorney General for reinstatement