



Department of Treasury

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[Redacted]

Notice	CP259A
Tax period	December 31, 2011
Notice date	March 2, 2012
Employer ID number	XX-XXXXXXX
To contact us	Phone [Redacted]

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Message about your December 31, 2011 Form 990/990-EZ or Form 990-N

You didn't file a Form 990/990-EZ or Form 990-N

Our records show that you haven't filed your Form 990/990-EZ, Return of Organization Exempt from Income Tax or Form 990-N, E-Postcard (return for organizations with less than \$50,000 in gross receipts) for the period ending on December 31, 2011.

Unless you already filed a Form 990/990-EZ or Form 990-N within the last four weeks, you must complete the Response form starting on Page 3 and send it to us no later than March 12, 2012.

What you need to do immediately

If you already filed Form 990/990-EZ or Form 990N

- If you already 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 starting on Page 3, and mail it to us with a signed and dated copy of the return in the envelope provided.

If you are required to file Form 990/990-EZ for December 31, 2011 but haven't done so

- If you are required to file or choose to file your Form 990/990-EZ electronically, use your e-file provider to submit Form 990/990-EZ and any required schedules. You must also complete the Response form starting on Page 3 and fax it to us at [Redacted] (not a toll-free number).
- If you are not required to file electronically and want to file a paper return, complete and sign Form 990/990-EZ, any required schedules, and the Response form starting on Page 3. Mail us the forms in the envelope provided.
- If you file your return late, we will charge a penalty.

If you are required to file Form 990-N for December 31, 2011 but haven't done so

File Form 990-N electronically by visiting www.irs.gov/eo. There is no paper form.

If you don't think you have to file Form 990/990-EZ or Form 990-N for December 31, 2011

Complete the Response form starting on Page 3 to indicate whether any of the circumstances apply to you. Mail us the form in the envelope provided.

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If we don't hear from you

- Because you have tax-exempt status, you must file Form 990/990-EZ or Form 990-N. If you fail to meet your annual filing requirements for three consecutive years, you will lose your tax-exempt status.
- If you lose your tax-exempt status, you may apply for tax-exempt status by filing the appropriate application Form 1023 or Form 1024 and paying the user fee.
 - 501(c)(3) organizations complete Form 1023, *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*
 - 501(a) organizations complete Form 1024, *Application for Recognition of Exemption Under Section 501(a)* and Form 8718, *User Fee for Exempt Organization Determination Letter Request*
- If you were previously eligible to receive tax deductible contributions and you lose your tax-exempt status, you will be removed from our list of organizations eligible to receive tax deductible charitable contributions.

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, employment tax, and information returns like W-2s and Forms 1099) in a calendar year.

For more information on electronic filing requirements, visit www.irs.gov/efile and search 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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INTERNAL REVENUE SERVICE

[Redacted]

Fold here

Response form

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

If you are only sending us your completed Response form, you may fax it to us at [Redacted] (not a toll-free number).

Provide your contact information

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

[Redacted]

<input type="checkbox"/> a.m.	<input type="checkbox"/> a.m.
<input type="checkbox"/> p.m.	<input type="checkbox"/> p.m.

Primary phone	Best time to call	Secondary phone	Best time to call
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1. Indicate whether any of the following circumstances apply to you

If you already filed a Form 990/990EZ

I already filed my return for December 31, 2011, and I am enclosing a signed and dated copy of the return (or confirmation of electronic filing) as verification.

Name(s) shown on return

Employer Identification number (EIN) listed on the return

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

Form(s) filed	Tax period(s) ending date	Date tax return was filed
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If you are filing late

I'm enclosing a signed and dated copy of my December 31, 2011 return (plus any schedules and attachments).

Explain why you are filing late.

[Redacted]

Continued on back...

Indicate whether any of the following circumstances apply to you—continued

If you don't think you have to file Form 990 or Form 990EZ for December 31, 2011

Explain why you don't think you are required to file a Form 990 or Form 990EZ for December 31, 2011.

- My organization is a 501(c)(12) or 501(c)(15) organization and filed a Form 1120, U.S. Corporate 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, so we are filing a Form 990-N instead of a Form 990/990-EZ.
- My organization ceased operations as of: _____ and filed its final return for tax period _____ on _____ (date of filing).
- Other reason for not filing (explain below; attach additional sheets if necessary).

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 _____