

How to Reinstate a Pound

Who's a good boy...

...with the IRS



Auto-Revocation



- **Who - Pounds or Packs.**
- **What - Revokes Federal tax-exemption status.**
- **When - After three (3) consecutive years of not filling 990s, 990EZs, or 990Ns.**
- **Why - To be in compliance with Kennel Bylaws and IRS.**
- **How - Notified through letter mailed via USPS and appearance on the IRS Revocation List.**

What Path?

- Streamlined Reinstatement Under 15 Months.
- Retroactive Reinstatement Under 15 Months.
- Retroactive Reinstatement Over 15 Months.



Streamlined Path



- Completed under 15 months from date of revoked status.
- Never been in auto-revocation before.
- Submit all missing 990-Ns or 990-EZs with Form 990-EZ(s)
 - Must write “Retroactive Reinstatement” on top of form.
- Fill out and file Form 1024-A.
 - Must write “Revenue Procedure 2014-11, Streamlined Retroactive Reinstatement” on top of form.
- Pay applicable filing fee.
- Must use same address as letter or Revocation List website.

Retroactive Reinstatement Under 15 Months

- Pound or Pack made more than \$50,000 in one or more of the fiscal year(s) in which the 990s or 990-PFs were not filed.
- Contact the Honorable Compliance Dog.



Retroactive Reinstatement Over 15 Months



- Missed filing over 15 months from date of letter.
- Provide cause for why failed to file for each of the 3 years.
- Fill a 990-EZ for ALL missed years.
 - Must write “Retroactive Reinstatement” on top of form.
- Fill out and file Form 1024-A.
- Pay applicable filing fee.

Websites



- **IRS Information Page - Revocations, General Information:**
[Automatic Revocation - How to Have Your Tax-Exempt Status Reinstated | Internal Revenue Service \(irs.gov\)](#)
- **IRS 2014-11 Procedures Page:**
[Applicable Sections: \(irs.gov\)](#)
- **Auto-Revocation List:**
<https://www.irs.gov/charities-non-profits/tax-exempt-organization-search-bulk-data-downloads>
- **IRS Webinar How to Fix Auto Revoked Status:**
[https://www.irsvideos.gov/CharitiesAndNonProfits/501\(c\)\(3\)Organizations/LostTaxExemptStatusHowToFix](https://www.irsvideos.gov/CharitiesAndNonProfits/501(c)(3)Organizations/LostTaxExemptStatusHowToFix)

Websites



- **Form 1024-A:**
<https://www.pay.gov/public/form/start/964636103>
- **Form 1024-A Information Page:**
<https://www.irs.gov/forms-pubs/about-form-1024-a>
- **Form 1024-A Instruction Page:**
[Instructions for Form 1024-A \(Rev. January 2021\) \(irs.gov\)](#)
- **990-EZ:**
[2023 Form 990-EZ \(irs.gov\)](#)
- **990-EZ Instruction Page:**
[2023 Instructions for Form 990-EZ \(irs.gov\)](#)

Point of Contact

- Honorable Compliance Dog.
- compdog@yahoo.com

