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Department of the Treasury  
Internal Revenue Service  
OGDEN UT 84201-0016

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Notice Number: CP- 299  
Taxpayer Identification Number:  
45-2176458  
Tax Form:  
Tax Period:

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ALABAMA SOCIETY FOR HEARING  
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For assistance, call:  
1-877-829-5500

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## Annual Electronic Notice Form 990-N (e-Postcard)

### Why Are You Getting This Notice?

Our records indicate that your organization may be required to file an annual electronic notice (e-Postcard). If your organization has already filed this year's e-Postcard or a Form 990 or 990-EZ, no action is required.

### Electronic Notice (e-Postcard) Requirements

- Tax-exempt organizations, other than political and foreign organizations not required to file Form 990 (or Form 990-EZ), because their gross receipts are normally \$50,000 or less must file an annual electronic notice, Form 990-N.
- A Section 509(a)(3) supporting organization of a religious organization whose gross receipts are normally \$5,000 or less may file an e-Postcard instead of Form 990 (or Form 990-EZ).
- Supporting organizations, not of a religious organization, generally must file a paper or electronic Form 990 (or Form 990-EZ) even if gross receipts are normally \$50,000 or less.
- The annual electronic notice, Form 990-N, is due by the 15th day of the fifth month after the close of the organization's tax period. For example, the tax period ends on December 31 the Form 990-N is due May 15.

### What Information is Required for the e-Postcard?

The e-Postcard requires the following information:

- Organization's legal name,
- Any other names the organization uses,
- Organization's mailing address,
- Organization's website address (if applicable),
- Organization's employer identification number (EIN),
- Name and address of a principal officer of the organization,
- Organization's annual tax period,
- Verify that the organization's annual gross receipts are still normally \$50,000 or less, and
- Indicate if the organization has terminated (is no longer in business).

**How Does the Organization File the e-Postcard?**

Information about the e-Postcard and a link to file the e-Postcard at no cost is available at [www.irs.gov/eo](http://www.irs.gov/eo) under Annual Electronic Filing Requirement for Small Exempt Organizations.

**What Happens if the Organization Fails to File the e-Postcard or Return?**

Failure to file Form 990, Form 990-EZ, Form 990-PF or the e-Postcard, for three consecutive years will result in the organization's tax-exempt status being revoked as of the filing due date of the third year the return or e-Postcard is due

**Can an Organization Have its Tax-Exempt Status Reinstated if it Was Revoked for Failing to File for Three Consecutive Years?**

If the organization's tax-exempt status is revoked for failing to file the e-Postcard or information return, such as Form 990, Form 990-EZ, or Form 990-PF, for three consecutive years, the organization must apply (or reapply) for exemption using:

- Form 1023, Application for Recognition of Exemption, or
- Form 1024, Application for Exemption Under Section 501(a), and
- Pay the appropriate user fee.

Reinstatement of tax-exempt status may be retroactive if the organization can show that it had reasonable cause for not filing the e-Postcards or information returns.

**Keep This Letter for Your Records**

Be sure to keep a copy of this letter for your records and provide a copy to future officers. It will serve as a reminder of your filing requirement.



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