

1023-EZ and a Form 8940, private foundations required to obtain advance approval may complete Form 1023 instead.

## Part V. Reinstatement After Automatic Revocation

You should complete this section only if you have had your exempt status automatically revoked under section 6033(j)(1) for failure to file required annual returns or notices for three consecutive years, and you are applying for reinstatement under section 4 or 7 of Rev. Proc. 2014-11, 2014-3 I.R.B. 411.

Rev. Proc. 2014-11 establishes several different procedures for reinstating organizations depending upon their size, number of times they have been automatically revoked, and the timeliness of filing for reinstatement. Therefore, you should review the revenue procedure and determine which section applies to you.

**Note.** You can apply using this form only if you are requesting reinstatement under section 4 or 7 of the revenue procedure. If you are applying for retroactive reinstatement under section 5 or 6 of Rev. Proc. 2014-11, you must submit the full Form 1023 along with the appropriate reasonable cause statement and a statement confirming you have filed the required annual returns as described in the revenue procedure.

**Line 1. Section 4 of Rev. Proc. 2014-11.** Check this box if:

- You were eligible to file either Form 990-EZ or Form 990-N for each of the three consecutive years that you failed to file,
- This is the first time you have been automatically revoked pursuant to section 6033(j), and
- You are submitting this application not later than 15 months after the later of the date of your Revocation Letter or the date on which the IRS posted your name on the Revocation List at [IRS.gov/Charities-&-Non-Profits/Exempt-Organizations-Select-Check](https://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Select-Check).

By checking this box, you are also attesting that your failure to file was not intentional and you have put in place procedures to file required returns or notices in the future.



*If you are requesting reinstatement under section 4 of Rev. Proc. 2014-11, the foundation classification that you request on Part IV. Foundation Classification of this form must match the foundation classification you had at the time of your revocation. Otherwise, you must use Form 1023.*

**Line 2. Section 7 of Rev. Proc. 2014-11.** Check this box if you are seeking reinstatement under section 7 of Rev. Proc. 2014-11. By checking this box, you are agreeing to accept an effective date of reinstatement as of the date of filing this application.

## Part VI. Signature

An officer, director, or trustee listed in Part I, line 8, who is authorized to sign for the organization must electronically sign Form 1023-EZ. To electronically sign Form 1023-EZ, the signer must check the "penalties of perjury" box in Part VI and type his or her name on the line provided. The signature must be accompanied by the title or authority of the signer and the date.

**Paperwork Reduction Act Notice.** The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . . . . .	10 hr., 02 min.
Learning about the law or the form . . . . .	2 hr., 30 min.
Preparing the form . . . . .	5 hr., 33 min.
Copying, assembling, and sending the form to the IRS . . . . .	48 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 1023-EZ simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send Form 1023-EZ to this address. Instead, see [How To File](#), earlier.