



Charities & Non-Profits Topics

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Revoked? Reinstated? Learn More

Most tax-exempt organizations other than churches and certain church-related organizations are required to file an annual information return or notice with the IRS.

Organizations that do not file for three consecutive years automatically lose their tax-exempt status. An automatic revocation is effective on the original filing due date of the third annual return or notice. (Section 6033(j) of the Internal Revenue Code)

Automatic Revocation of Exemption List

The IRS publishes the [list](#) of organizations whose tax-exempt status was automatically revoked because of failure to file a required Form 990, 990-EZ, 990-PF or Form 990-N (*e-Postcard*) for three consecutive years.

The list gives the name, employer identification number (EIN), organization type, last known address the organization provided to the IRS, effective date of revocation and the date the organization was added to the list. For organizations that applied for and received reinstatement, the list gives the date of reinstatement. IRS updates the list monthly.

[AUTOMATIC REVOCATION OF EXEMPTION LIST](#)

Effect of Losing Tax-Exempt Status

If an organization's tax-exempt status is automatically revoked, it is no longer exempt from federal income tax. Consequently, it may be required to file one of the following federal income tax returns and pay applicable income taxes:

- [Form 1120](#), *U.S. Corporation Income Tax Return*, due by the 15th day of the 3rd month after the end of the organization's [tax year](#)
- [Form 1041](#), *U.S. Income Tax Return for Estates and Trusts*, due by the 15th day of the 4th month after the end of your organization's [tax year](#)

An automatically revoked organization is not eligible to receive tax-deductible contributions and will be removed from the cumulative list of tax-exempt organizations, [Publication 78](#). The IRS will also send a letter informing the organizations of the revocation.

Donors can deduct contributions made before an organization's name appears on the Automatic Revocation List. State and local laws may affect an organization that loses its tax-exempt status as well.

Reinstating Tax-Exempt Status

The law prohibits the IRS from undoing a proper automatic revocation and does not provide for an appeal process. An automatically revoked organization must apply to have its status reinstated, even if the organization was not originally required to file an application for exemption.

There are [four ways to](#) be reinstated.

If the IRS determines that the organization meets the requirements for tax-exempt status, it will issue a new determination letter. The IRS also will include the reinstated organization in the next update of Exempt Organizations Select Check (Pub. 78 database), and indicate in the IRS Business Master File (BMF) extract that the organization is eligible to receive tax-deductible contributions. Donors and others may rely upon the new IRS determination letter as of its stated effective date and on the updated Exempt Organizations Select Check and BMF extract listings.

Additional information

- [Basics of automatic revocation](#)
- [Consequences of automatic revocation](#)
- [You think your organization was mistakenly revoked](#)
- [How to have your tax-exempt status retroactively reinstated](#)
- [Applying for reinstatement FAQs](#)
- [Group exemption subordinates](#)
- [Effect on bonds and retirement plans](#)
- [Information for state and federal credit unions](#)
- [Churches, integrated auxiliaries, and conventions and associations of churches](#)
- Printable [Fact Sheet - automatic revocation of tax-exempt status](#)

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