



AMERICAN STRING TEACHERS ASSOCIATION

July 25, 2011

Dear ASTA State Presidents,

Ever since the inception of IRS Form 990, ASTA has made state Presidents aware of it through the State Leadership Workshop, e-news letters, and the website (here's the link: <http://www.astaweb.com/stateleadership>). I wanted to notify you that the IRS has released a list of nonprofits whose exempt status has been revoked due to the fact that they did not file the required Form 990, Form 990EZ, or Form 990N postcard (depending upon the nonprofit's level of assets and income) for three consecutive years. The list of revoked organizations may be found on the IRS website at <http://www.irs.gov/charities/article/0,,id=240099,00.html>.

This list will be updated by the IRS monthly as organizations lose their tax-exempt status for not filing. Please take careful note of whether or not your chapter has been fulfilling its Form 990 filing requirements, and be on the lookout for notification of revocation from the IRS if your chapter has not filed its Form 990 in prior years. ASTA's law firm, Venable, has informed us that currently six state ASTA chapters are on the IRS revoked list. We will be contacting those chapters separately to ensure that they are aware of their change in status.

If your chapter's exempt status is revoked, the IRS has established a process for reinstatement. This process involves completing required paperwork—specifically, a Form 1023 Application for Recognition of Exempt Status. To assist ASTA chapters in working through the reinstatement process, we are providing everyone with the following resources:

- Link to the IRS Form 1023: <http://www.irs.gov/pub/irs-pdf/f1023.pdf>
- Link to the Form 1023 instructions: <http://www.irs.gov/pub/irs-pdf/i1023.pdf>
- Link to an article provided by Venable regarding the IRS's automatic revocations and the reinstatement process. We suggest that you read this article carefully; most ASTA chapters will likely be able to qualify for transitional relief and retroactive reinstatement as described in Notice 2011-43. <http://www.venable.com/irs-announces-first-round-of-revocations-for-nonprofits-that-failed-to-file-form-990-06-20-2011>.
- IRS Tax Exempt and Government Entities Customer Account Services toll-free number for questions: (877) 829-5500.

Finally, we ask that chapters who have had their exempt status revoked contact me at: "Donna S. Hale" donna@astaweb.com or 703-279-2113, ext. 13. I can offer some additional support at that time.

I suggest that everyone make an effort to complete this paperwork as soon as possible, but certainly by September 15, 2011. While the deadline is later in the year, it is in your best interest to take care of this matter immediately.

This is **very** important so please contact me if you have any questions. Thank you for all that you do for ASTA.

Sincerely,

Donna Sizemore Hale
Executive Director
American String Teachers Association