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

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Annual Electronic Notice (e-Postcard)

Why Are You Getting This Notice?

Our records indicate that your organization may be required to file an annual electronic notice because you normally have gross receipts of \$25,000 or less. If your organization has already filed this year's e-Postcard or a Form 990 or 990-EZ, no action is required.

E-Postcard Requirement for Organizations With Gross Receipts of \$25,000 or Less

Tax-exempt organizations that are not required to file Form 990 (or Form 990-EZ), Return of Organization Exempt From Income Tax, because their gross receipts are normally \$25,000 or less must file an annual electronic notice, Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ.

Section 509(a)(3) supporting organizations generally must file a paper or electronic Form 990 (or Form 990-EZ) even if gross receipts are normally \$25,000 or less. However, a 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).

The annual electronic notice is due by the 15th day of the fifth month after the close of the organization's tax period. For example, if the organization's tax period ends on December 31 the annual electronic notice is due May 15.

What Information Will the e-Postcard Include?

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 \$25,000 or less, and
- Indicate if the organization has terminated (is no longer in business).

Log In: 80027351401

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Name: Karen Stewart

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.

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

Failure to file the e-Postcard or Form 990 (or Form 990-EZ) 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 e-Postcard or return is due. Similarly, if an organization is required to file an information return under Internal Revenue Code section 6033(a) (for example Form 990, Form 990-PF or Form 990-EZ) and fails to file for three consecutive years, its tax-exempt status is revoked as of the filing due date of the third year.

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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