

Omega Psi Phi Fraternity, Inc.
EIN Reinstatement of Tax-Exempt Status after Automatic Revocation Procedures

If an organization has had its tax-exempt status automatically revoked and wishes to have that status reinstated, it must file an application for exemption and pay **the \$400.00** even if it was not required to apply for exempt status initially.

If the IRS determines that the organization meets the requirements for tax-exempt status, it will issue a new determination letter.

Online – Go to the IRS website at <https://www.irs.gov/charities-non-profits/automatic-exemption-revocation-for-non-filing-reinstating-tax-exempt-status>

Forms:

- <https://www.irs.gov/pub/irs-pdf/f1024.pdf>
 - Be sure to select Section 501(c)(7)—Social clubs (Schedule D, page 11)
 - Only submit Page 1 thru Page 5, Page 11 and Review page 12
- https://www.irs.gov/pub/irs-pdf/f8718.pdf?_ga=1.159462324.825064355.1438092169

These organizations should write on the top of the Form 1023 or Form 1024, “Revenue Procedure 2014-11, Retroactive Reinstatement,” and mail the application and user fee to:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192