

# Internal Revenue Service

## Memorandum

Date: December 20, 2013

To: Shagufta Ahmed, OIRA Desk Officer

From: Gerald J. Shields, IRS

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**Subject: Emergency Justification Statement for Revenue Procedure 2014-XX,  
Application Requirements and Reasonable Cause Under Section 6033(j)**

The proposed collection of information in this notice results from the Pension Protection Act of 2006, Public Law 109-280, § 1223(a) (120 Stat. 780 (2006)) (PPA), which enacted § 6033(j). Section 6033(j) revokes the tax-exempt status of any organization that fails to comply with the reporting requirements of § 6033(a)(1) or (i) for three consecutive years and requires any organization so revoked to apply in order to obtain reinstatement of its exempt status. If upon application for reinstatement, an organization can show to the satisfaction of the Secretary evidence of reasonable cause for its consecutive three-year failure to file, the organization's exempt status may, in the discretion of the Secretary, be reinstated effective from the date of the revocation.

In order to meet the reasonable cause standard under § 6033(j)(3), Notice 2011-44 was issued to provide that an organization requesting retroactive reinstatement must show evidence that it exercised ordinary business care and prudence in each of the three years (and over the entire three-year period) that it failed to meet its reporting requirements under § 6033. The information requested in this notice is necessary for inspection by the Internal Revenue Service (IRS) in determining whether reasonable cause exists. This revenue procedure modifies and supersedes Notice 2011-44 to lessen the burden on organizations seeking to establish reasonable cause for their failure to file and thereby obtain retroactive reinstatement under § 6033(j)(2) and (3), and to reduce the amount of time it takes to process applications for reinstatement.

Thus, we are requesting an emergency Paperwork Reduction Act review by December 30, 2013.

Please advise me whether this Emergency request will be accepted by OMB by December 27, 2013. If you have any questions or concerns, please let me know. I can be reached at by e-mail at [Gerald.J.Shields@irs.gov](mailto:Gerald.J.Shields@irs.gov).

Your assistance in this matter is appreciated.