



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

Date of this notice: 03-25-2013

Employer Identification Number:
[REDACTED]

Form: SS-4

Number of this notice: CP 575 E

For assistance you may call us at:
1-800-829-4933

[REDACTED] TRUST
707 [REDACTED]
[REDACTED] 81E22

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN [REDACTED]. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it's very important that you use your EIN along with your complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information shown above isn't correct, please send us the correction using the attached tear-off stub.

Annual filing requirements

Most organizations with an EIN have an annual filing requirement, even if they engage in minimal or no activity.

A. If you are tax exempt, you may be required to file one of the following returns or notices:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-PF, Return of Private Foundation
- Form 990-N, e-Postcard (available online only)

Additionally, you may be required to file your annual return electronically.

If an organization required to file a Form 990, Form 990-PF, Form 990-EZ, or Form 990-N does not do so for three consecutive years, its tax-exempt status is automatically revoked as of the due date of the third return or notice.

Please refer to www.irs.gov/990filing for the most current information on your filing requirements.

B. If you are not tax-exempt, you may be required to file one of the following returns:

- Form 1120, U.S. Corporation Income Tax Return
- Form 1041, U.S. Income Tax Return for Estates and Trusts
- Form 1065, U.S. Return of Partnership Income

Please refer to Publication 1635, Understanding Your EIN, for more information about which forms you may be required to file.

Applying for Tax-Exempt Status

Receiving an EIN from the IRS is not the same thing as receiving IRS recognition of tax-exempt status. To apply for formal recognition of tax-exempt status, most organizations will need to complete either Form 1023, *Application for Recognition Under Section 501(c)(3) of the Internal Revenue Code*, or Form 1024, *Application for Recognition of Exemption Under Section 501(a)*. Submit the completed form, all applicable attachments, and the required user fee to:

Internal Revenue Service
PO Box 12192
Covington, KY 41012-0192

Publication 557, *Tax Exempt Status for Your Organization*, has details on the application, process as well as information on returns you may need to file.

Additional information

To obtain tax forms and publications, including those referenced in this notice, visit our Web site at www.irs.gov. If you don't have access to the Internet, call 1-800-829-3676 (TTY/TDD 1-800-829-4059) or visit your local IRS office.

IMPORTANT REMINDERS:

- * Keep a copy of this notice in your permanent records. **This notice is issued only one time and the IRS will not be able to generate a duplicate copy for you.** You may give a copy of this document to anyone asking for proof of your EIN.
- * Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.
- * Refer to this EIN on your tax-related correspondence and documents.
- * Provide future officers of your organization with a copy of this notice.

If you have questions about your EIN, you can contact us using the phone number or address shown at the top of this notice. If you write, please tear off the stub at the bottom of this notice and send it along with your letter. If you don't need to write us, please don't complete and return this stub.

Your name control associated with this EIN is COUN. You will need to provide this information, along with your EIN, if you file your returns electronically.

Thank you for your cooperation.

There is NOTHING mandatory about the wording in this new CP 575 E. On this page, they reference publication 557, which can be downloaded off of the IRS web site for free. In the publication 557, it says that churches and church-controlled organizations do not even have to apply for tax exemption. Also, Publication 557 says that even without an EIN, you can give tax deduction receipts for people and organizations who make donations to your trust.

They talk a lot about filing returns, but there are no obligations to file returns or pay taxes unless you engage in commerce.

Their further "formal recognition" is not necessary or advisable, as the tax exemption is formally established in 26 USC 508(c)(1(A)); the First Amendment to the Constitution; 26 USC 7611; and many other places.