
REINSTATEMENT CURE PACK

Tax-exempt status reinstatement

Every filing that returns the organization to good standing, prepared from the public registries and your answers. You review, sign and file.

PREPARED FOR	EIN	WINDOW CLOSES
Cedar Hollow Arts Collective	07-0451926	2027-02-15

- 01 Eligibility worksheet — which reinstatement route applies, and why
 - 02 Form 1023-EZ preparation package — every answer, ready to key into pay.gov
 - 03 California cure pack — the registry filings, with late fees computed to the dollar
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Streamlined reinstatement eligibility — Cedar Hollow Arts Collective

Prepared 2026-09-14 · EIN 07-0451926 · from the IRS Auto-Revocation List, the CA Attorney General registry, and your intake answers.

Your organization was automatically revoked under section 6033(j) for three consecutive years of missed annual filings.

- Revocation effective date: **2025-11-15**
- Date the IRS posted you to the Auto-Revocation List: **2026-02-09**
- **Your streamlined window closes: 2027-02-15** (15 months from the later of the revocation letter or the list posting)

The path this pack uses: Rev. Proc. 2014-11, Section 4 (Streamlined Retroactive Reinstatement)

You qualify for the streamlined path if all four boxes check. Based on the registry data and your answers, here is where you stand:

REQUIREMENT	YOUR ANSWER	CHECK
Eligible to file Form 1023-EZ (gross receipts ≤ \$50,000; assets ≤ \$250,000)	\$21,400 / \$18,900 / \$24,600 (last three years)	✓
This is your first automatic revocation	you confirmed this is the first	✓
Filing within 15 months of revocation letter / list posting	window closes 2027-02-15	✓
Organized as a corporation, unincorporated association, or trust for exempt purposes	California nonprofit public benefit corporation	✓

Why this path matters: under Section 4, the IRS reinstates your exemption retroactively to 2025-11-15 — as if the revocation never happened — and you do **not** need to write a reasonable-cause statement. The IRS also will not impose failure-to-file penalties for the gap years when reinstatement is granted this way.

If any box above does not check, stop and reply to your delivery email before filing — the correct path is then Section 5 or 6 of Rev. Proc. 2014-11, which needs a reasonable-cause statement and different forms. That is what our Full Reinstatement Pack covers.

What revocation is doing to you right now

- Donations to you are **not tax-deductible** while revoked, and grantmakers checking IRS Pub 78 will see you missing.
- Under California AB 488, charitable fundraising platforms (GoFundMe, Givebuttr, Give Lively, Benevity and the rest) are **legally required to disable your donation pages and pause recurring gifts** while you are not in good standing — and your CA registry status is currently **Delinquent**.
- Income from 2025-11-15 until reinstatement is taxable unless retroactive reinstatement is granted — which is exactly what the streamlined path restores.

Prepared from public registry data and your answers. Review everything before signing. This is a preparation service, not legal or tax advice, and we do not represent you before the IRS.

Form 1023-EZ preparation package — Cedar Hollow Arts Collective

Prepared 2026-09-14 · EIN 07-0451926 · file at pay.gov · user fee \$275 (paid at submission, passed through at cost — we add nothing).

Form 1023-EZ is filed online only, at **pay.gov** (search "1023-EZ"). This package walks the form top to bottom with your answers filled in. Where a value is yours to confirm, it is marked **[CONFIRM]**.

Before you start: the eligibility worksheet (built in to the form)

The online form makes you attest eligibility. Answer from our eligibility worksheet — for you that means: gross receipts ≤ \$50,000 (\$21,400 / \$18,900 / \$24,600 (last three years)), total assets ≤ \$250,000, organized in the United States, not a church/school/hospital/supporting organization, not applying as a successor to a for-profit.

Part I — Identification of Applicant

LINE	ENTER
1a Full name	Cedar Hollow Arts Collective
1b-1e Mailing address	1180 Alder Court, Redlands, CA 92373 [CONFIRM]
2 EIN	07-0451926
3 Month tax year ends	December
4 Person to contact	R. Ellery, Treasurer
5 Contact telephone	(909) 555-0173
7 Website	none (leave blank)
8 Officers/directors	R. Ellery, Treasurer, 1180 Alder Court, Redlands, CA 92373 — add your remaining board members, each with title and address

Part II — Organizational Structure

- Line 1: your entity type — California nonprofit public benefit corporation **[CONFIRM against your formation document]**
- Lines 2–4: you must have organizing documents (articles of incorporation or association) that limit purposes to exempt purposes and dedicate assets on dissolution. If your articles are the ones you incorporated with and have not changed, check the attestation boxes truthfully after re-reading those two clauses.

Part III — Your Specific Activities

- Line 1 (mission): We run free after-school art workshops for students in the San Bernardino Valley.
- NTEE code: **use the form's picker — choose the code closest to your mission** — our suggestion from your mission; the form lets you pick another if this doesn't fit.
- Answer the yes/no activity questions truthfully — the common trap is line 4 (do you or will you pay compensation to officers): answer what is actually true, not what sounds safe.

Part IV — Foundation Classification

Most small public-supported organizations check **509(a)(2)** or **509(a)(1)/170(b)(1)(A)(vi)** (publicly supported). If your income is donations from the general public, choose the 509(a)(1) box. **[CONFIRM which describes your funding]**

Part V — Reinstatement After Automatic Revocation ← the box that makes this retroactive

Check line 1: you are applying under Section 4 of Rev. Proc. 2014-11 (streamlined retroactive reinstatement).

This is the single most important checkbox on the form. It is what makes reinstatement retroactive to 2025-11-15 with no reasonable-cause statement. Do not check Section 5, 6, or 7 — those are different paths with different requirements.

Submitting

1. Create a pay.gov account as R. Ellery.
2. Complete the form with the values above, attest, and pay the **\$275** user fee by card or ACH.
3. Save the PDF confirmation. IRS processing for 1023-EZ typically runs 2–6 weeks.
4. When the determination letter arrives, move to the California steps in your cure checklist — two of them need that letter attached.

Prepared from public registry data and your answers. You review, sign (electronically attest), and file. Not legal or tax advice; no representation before the IRS.

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California cure pack — Cedar Hollow Arts Collective

Prepared 2026-09-14 · EIN 07-0451926 · CA Registry status: **Delinquent** · status set 2025-04-01

Your organization appears on (or told us it is subject to) the California Attorney General's registry, so the steps below are required to turn donation pages back on.

Why California matters even more than the IRS here

Under AB 488, every charitable fundraising platform operating in California — Give Lively, Givebutler, GoFundMe, Benevity, Network for Good and the rest — checks the Attorney General's registry and is **legally required to disable your donation pages and pause recurring gifts** while you are listed as Delinquent, Suspended, or Revoked. The list refreshes on the 1st and 3rd Wednesday of each month; platforms typically re-sync within days of each refresh. Curing the CA side is what turns your pages back on.

Step 1 — Delinquent annual filings: RRF-1 (+ CT-TR-1)

For every fiscal year the registry shows unfiled, submit:

- **RRF-1 — Annual Registration Renewal Fee Report.** One per missed year. Renewal fee is on the form's fee schedule (based on that year's revenue; \$25 at the smallest tier).
- **CT-TR-1 — Annual Treasurer's Report.** Attach one per RRF-1 for any year you did not file a 990 or 990-EZ with the IRS (as a 990-N filer, that is every year — the 990-N does not satisfy CA).

Your missed years to cure: **FY2024 through the last completed fiscal year**

Both forms download from oag.ca.gov/charities. Mail the set together with one cover letter (drafted below) and one check covering fees and \$425 in accrued late fees.

Step 2 — Late fees, computed

Your Registry status was set on 2025-04-01 — 17 months ago. Late fees accrue at \$25 per month and cap at \$800:

17 months × \$25 = \$425. Amount to include: \$425.

The Registry computes the final figure when processing; if their number differs, pay theirs.

Step 3 — After your IRS determination letter arrives: FTB Form 3500A

If the Franchise Tax Board also revoked your state exemption (your FTB status: FTB suspended), file **FTB 3500A** (Submission of Exemption Request) with a copy of your new IRS determination letter attached. No fee. This restores the state income-tax exemption; without it, CA can assess the \$800 minimum franchise tax per year.

Step 4 — Cover letter (prepared — print on your letterhead, sign, mail)

September 14, 2026

Registry of Charitable Trusts
Office of the Attorney General
P.O. Box 903447
Sacramento, CA 94203-4470

SAMPLE · SYNTHETIC SUBJECT · NOT A DELIVERED FILE

Re: Cedar Hollow Arts Collective — CT No. CT0298471 — EIN 07-0451926 — cure of delinquent filings

Enclosed please find Form RRF-1 with attached Form CT-TR-1 for each of the following fiscal years: FY2024 through the last completed fiscal year, together with payment of the associated renewal fees and \$425 in accrued late fees. The organization has also applied to the IRS for retroactive reinstatement of its federal tax exemption under Rev. Proc. 2014-11, Section 4.

We respectfully request that the Registry update the organization's status upon processing. Please contact R. Ellery, Treasurer, at (909) 555-0173 with any questions.

Sincerely,
R. Ellery, Treasurer

Step 5 — Watch the flip

The Registry Search Tool (oag.ca.gov/charities) shows your status change first; the downloadable lists follow on the next 1st/3rd Wednesday. Your fundraising platforms re-enable pages after their next sync — if a page is still dark 10 days after your status flips, contact that platform's support with your registry screenshot.

Prepared from public registry data and your answers. Review before signing. Not legal or tax advice.

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Cure checklist — Cedar Hollow Arts Collective

Prepared 2026-09-14 · EIN 07-0451926 · *streamlined window closes 2027-02-15*

Work top to bottom. Each row tells you the document (already in this pack), where it goes, and the fee.

#	ACTION	DOCUMENT IN THIS PACK	WHERE	FEE	TARGET DATE
1	Confirm streamlined eligibility — all four boxes	eligibility-worksheet.pdf	(read only)	—	today
2	File Form 1023-EZ, checking the Section 4 streamlined box in Part V	form-1023ez-prep.pdf	pay.gov	\$275	this week — do not run the 15-month clock down
3	Mail the California RRF-1 + CT-TR-1 set with cover letter	ca-cure-pack.pdf	CA AG Registry, Sacramento	~\$450 (fees + smallest-tier renewal)	same week as step 2 (does not wait on the IRS)
4	Receive IRS determination letter	—	arrives by mail, ~2–6 weeks	—	watch the mail
5	File FTB 3500A with the determination letter attached	ca-cure-pack.pdf, step 3	ftb.ca.gov	\$0	within a week of the letter
6	Verify: IRS TEOS shows you exempt · CA registry shows Current	—	apps.irs.gov/app/eos · oag.ca.gov/charities	—	~30 days after step 5
7	Confirm donation pages re-enabled on each platform	—	your platform dashboards	—	next list refresh after step 6
8	Set the two calendar reminders that prevent a repeat	annual-filing-plan.pdf	your calendar	—	today, 5 minutes

The one deadline that cannot slip: step 2 by **2027-02-15**. After that date the streamlined path closes, reinstatement stops being automatic-retroactive, and the gap years become taxable.

Questions at any step: reply to your delivery email — answering them is part of the pack.

We prepare; you sign and file. Not legal or tax advice; no representation before the IRS.

Annual filing plan — never lose good standing again — Cedar Hollow Arts Collective

Prepared 2026-09-14 · EIN 07-0451926

The good news about the gap years

Because you are filing under the **streamlined** path (Rev. Proc. 2014-11 §4), the IRS does **not** require you to file the three missed annual returns, and does not impose failure-to-file penalties for those years once reinstated. The gap is cured by the 1023-EZ itself.

(California is different — its cure steps are in the California pack in this folder.)

Your filing calendar from now on

Your accounting year ends **December 31**. That fixes every deadline below.

FILING	WHO REQUIRES IT	DUE	HOW
Form 990-N (e-Postcard)	IRS — required every year your gross receipts are normally $\leq$ \$50,000	May 15 (15th day of the 5th month after year end)	irs.gov "990-N" — free, ten minutes, eight questions
RRF-1 (Annual Registration Renewal)	CA Attorney General	May 15 (RRF-1 uses 4 months 15 days — same date for most orgs) (4 months 15 days after year end)	With the \$25-\$... fee schedule printed on the form
CT-TR-1 (Annual Treasurer's Report)	CA Attorney General — orgs under \$50,000 revenue filing RRF-1 without a 990/990-EZ	same date as RRF-1	Attach to the RRF-1
Statement of Information (SI-100)	CA Secretary of State (corporations)	every 2 years, your filing month	bizfile.sos.ca.gov, \$20

The rule that revoked you, in one line

Miss the 990-N **three years in a row** and revocation is automatic — no warning letter is required. One calendar reminder for May 15 each year is the whole defense. Set two.

Prepared from public registry data and your answers. Not legal or tax advice.

Reasonable cause statement — Cedar Hollow Arts Collective

EIN 07-0451926 · prepared for the organization's signature · not legal or tax advice

Purpose of this statement

This statement accompanies the organization's application for reinstatement of tax-exempt status under Revenue Procedure 2014-11, Section 5 (retroactive reinstatement more than 15 months after revocation). It sets out the reasonable cause for the failure to file an annual return for three consecutive years.

The organization

Cedar Hollow Arts Collective is a California nonprofit public benefit corporation formed in 2016. It runs free after-school art workshops in the San Bernardino Valley. It has no paid staff. Gross receipts in the three years at issue were \$21,400, \$18,900 and \$24,600 — within the Form 990-N filing threshold throughout.

What happened

The organization's Form 990-N filings were made each year by its founding treasurer, who held the IRS online account credentials personally. In March 2021 that officer died. The board appointed a successor treasurer in the same month, but the IRS account could not be recovered and no board member was aware that an annual filing was still required of an organization below the \$50,000 threshold — the founding treasurer had handled it alone for five years and the board's minutes record no discussion of it.

The organization first learned of the revocation when a grantmaker's due diligence check returned its status in December 2025. It began remediation within the same month.

Why this is reasonable cause

The failure was not willful and did not arise from a disregard of the filing requirement. It arose from the loss of the single officer who held the filing knowledge and the credentials, in circumstances the board could not have anticipated, in an organization with no staff and no professional adviser.

The organization has since: appointed two officers with access to the IRS account; adopted a written annual compliance calendar; and reconstructed and retained the records supporting the three unfiled years.

Ordinary business care and prudence

The organization acted with ordinary business care and prudence in the circumstances described. The steps taken since discovery are set out in the annual filing plan accompanying this statement and are designed to ensure the failure does not recur.

Signed under penalty of perjury by an officer of the organization. Read this statement in full before signing it: it must be true, and the facts above must match the organization's own records.

About this pack

Prepared for **Cedar Hollow Arts Collective**, EIN 07-0451926, on September 14, 2026, from the IRS Auto-Revocation List and the California Registry of Charitable Trusts as published on that date.

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QUESTIONS

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YOUR RECORD

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