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## **IRS: Reinstatement Procedures for Revocations under Section 6033(j).**

Revenue Procedure 2014-11 provides procedures for reinstating the tax-exempt status of organizations that have had their tax-exempt status automatically revoked under section 6033(j) of the Internal Revenue Code for failure to file required annual returns or notices for three consecutive years.

<http://www.irs.gov/pub/irs-drop/rp-14-11.pdf>

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