

From
NTEU Chapter 282
Attn: Michael C. Theodorakis
P. O. Box 1661
College Park, MD 20741

To
IRS
Attn: EO Entity
MS 6273
Ogden, UT 84201

May 18, 2008

RE: Merger: National Treasury Employees Union (NTEU), Chapter 291, TIN 23-7447695

Dear Sir:

This letter is for purpose of informing you that NTEU Chapter 291 (TIN 23-7447695) has ceased to exist as of September 28, 2007 when it was merged with NTEU Chapter 282.

The tax year of NTEU Chapter 291 ended on September 30, 2007.

During the past three months, I attempted several times to file the electronic IRS Form 990-N (e-Postcard) through the Urban Institute. However, each time I attempted to file, I received an error message stating that according to IRS records the tax year for NTEU Chapter 291 has not ended yet. Thus I am filling by regular mail.

If you have any questions, please do not hesitate to contact me at 301-796-1473 or by email at michael.theodorakis@fda.hhs.gov.

Thank you



Michael C. Theodorakis, Ph.D.
Executive Vice President
NTEU Chapter 282
Tel. 301-796-1473

Attachments:
2008 Annual Electronic Notice Filing Requirement



Department of the Treasury
Internal Revenue Service
OGDEN UT 84201-0016

Date of this notice: **October 15, 2007**
Notice Number: CP-299
Taxpayer Identification Number:
23-7447695
Tax Form: 990
Tax Period:

050797.431745.0160.003 1 AT 0.334 530



NATIONAL TREASURY EMPLOYEES UNION
291 NTEU CHAPTER
6000 METRO DR STE 101
BALTIMORE MD 21215-3215008

For assistance, call:
1-877-829-5500

50797

2008 Annual Electronic Notice Filing Requirement

Why Are You Getting This Notice?

Our records indicate that you were not required to file an information return last year because you normally have gross receipts of \$25,000 or less. However, your filing requirements may have changed. Because of legislative changes, you may be required to file an annual electronic notice for tax periods beginning after December 31, 2006.

New Notification Requirement for Organizations With Gross Receipts of \$25,000 or Less

The Pension Protection Act of 2006 requires you to file an annual electronic notice for tax periods beginning after December 31, 2006, if you are not required to file Form 990 (or 990-EZ), Return of Organization Exempt From Income Tax, because your gross receipts are normally \$25,000 or less.

If you are a section 509(a)(3) supporting organization, generally, you must file a paper or electronic Form 990 (or Form 990-EZ) even if your gross receipts are normally \$25,000 or less. However, if you are a supporting organization of a religious organization and your gross receipts are normally \$5,000 or less you may file an annual electronic notice instead of Form 990 (or Form 990-EZ).

The annual electronic notice is due by the 15th day of the fifth month after the close of your tax period. For example, if your tax period ends on December 31, 2007, the annual electronic notice is due May 15, 2008.

What Information Will the Annual Electronic Notice Include?

The notice will require you to provide the following information:

- Organization's legal name,
- Any other names your organization uses,
- Organization's mailing address,
- Organization's website address (if applicable),
- Organization's employer identification number (EIN),
- Name and address of a principal officer of your organization,
- Organization's annual tax period,
- Verify that your organization's annual gross receipts are still normally \$25,000 or less, and
- Indicate if your organization has terminated (is no longer in business).

How Does the Organization File the Annual Electronic Notice?

The IRS, through its E-Postcard initiative, is developing a filing system for the annual electronic notice and will be publicizing filing procedures upon completion of the filing system. For the latest information about filing the annual electronic notice, you can:

- Sign up for Exempt Organization's EO Update, a regular e-mail newsletter that highlights new information posted on the charities pages of irs.gov. To subscribe go to www.irs.gov/eo and click on "EO Newsletter."
- Check our website at www.irs.gov/eo.

What Happens if the Organization Fails to File the Annual Electronic Notice or Return?

If you fail to file the annual electronic notice or Form 990 or Form 990-EZ for three consecutive years, your tax-exempt status is revoked as of the filing due date of the third year. Similarly, if an organization is required to file an information return under Internal Revenue Code section 6033(a) (for example Form 990, Form 990-PF or Form 990-EZ) and fails to file for three consecutive years, its tax-exempt status is revoked as of the filing due date of the third year.

Can an Organization Have its Tax-Exempt Status Reinstated if it Was Revoked for Failing to File for Three Consecutive Years?

If your tax-exempt status is revoked for failing to file the annual electronic notice or information return, such as Form 990, Form 990-EZ, or Form 990-PF, for three consecutive years, you must apply (or reapply) for exemption using Form 1023, Application for Recognition of Exemption, or Form 1024, Application for Exemption Under Section 501(a), and pay the appropriate user fee. Reinstatement of tax-exempt status may be retroactive if you can show that you had reasonable cause for not filing the annual electronic notices or information returns.

Keep This Letter for Your Records

Be sure to keep a copy of this letter for your records and provide a copy to future officers. It will serve as a reminder of your filing requirement.