1. **What are the practical consequences of the revocation of an exemption?**
   a. Income becomes taxable
   b. Chapter cannot engage in any fundraising
   c. No distributions from national organization
   d. If unresolved, loss of DAV charter

2. **Where do we start in getting our exemption back?**
   a. Determine which Retroactive Reinstatement category your organization falls under (see IRS Automatic Revocation-How to Have Your Tax-Exempt Status Retroactively Reinstated or Revenue Procedure 2014-11)
   b. Follow procedure for appropriate category (see IRS Automatic Revocation-How to Have Your Tax-Exempt Status Retroactively Reinstated or Revenue Procedure 2014-11)

3. **How much will this cost us?**
   a. Currently $600.00 but is subject to change. Pay.gov will automatically display the correct amount due, so there is no worry about under or overpaying
   b. See Instructions for Form 1024-A

4. **When do we get our DAV distributions?**
   a. Distributions will be made when subordinate unit presents proof to National that revocation was in error OR
   b. When subordinate unit provides to National a copy of its IRS determination letter or other written IRS documentation confirming that tax-exemption has been reinstated

5. **What do we do if IRS made a mistake?**
   a. See SAMPLE – DAV Notice of Loss of Tax-exemption for procedures
   b. IRS and DAV will require proof that organization made appropriate filings

6. **Why do we have to go through this if we are part of the group exemption?**
   a. Each chapter/department must still comply with IRS regulations
   b. Once revoked, a chapter/department is not part of the group exemption

7. **When we get the exemption back will we be part of the group exemption again?**
   a. Not initially. However, upon notification of reinstatement of tax-exemption, a request by National to add subordinate unit back to our DAV group exemption will be submitted to IRS
   b. No chance to be part of the group exemption without restoration of individual exemption

8. **Since we are applying for tax exemption, isn’t this our chance to become a 501(c)(3) or a 501(c)(19)?**
   a. Will automatically revert back to 501(c)(4) when added back to the DAV group exemption
   b. Unlikely that a department/ chapter could qualify as a (c)(3)

9. **The Form 1024-A replaces Form 1024 for organizations applying for reinstatement of tax-exemption as a 501(c)(4).**
   a. Form 1024-A is the electronic application to be used by organizations that are required to apply for reinstatement after having been auto-revoked and are applying for a 501(c)(4) exemption
   b. Follow the Instructions for Form 1024-A
   c. Access and electronically submit Form 1024-A at Pay.gov. The IRS does not accept paper copies of this form.

10. **How long will this take?**
    a. IRS will not issue a reinstatement for several months
    b. The process will be longer for organizations that do not follow all instructions (see Top Ten Tips to Shorten the Tax-Exempt Application Process)
    c. Good standing in DAV is restored upon receipt of written IRS documentation proving that revocation of tax-exemption was in error OR upon receipt of copy of IRS determination letter/written IRS documentation confirming that tax-exemption has been reinstated