

Lions Club "Name"
"Address"
City, State Zip

Date

District Director
Internal Revenue Service
PO Box 192
Covington, KY 41012-0192

Regarding EIN number xx-xxxxxxx

To Whom it May Concern, pursuant to Rev Proc. 2011-43

The Lions Club of _____, Iowa, was not required to file annual information returns for taxable years before 2007; was eligible in each of its taxable years beginning in 2007, 2008, and 2009 to file a Form 990-N e-Postcard; and had annual gross receipts of normally not more than \$25,000 in each of its taxable years beginning in 2007, 2008 and 2009.

We also request that reinstatement be retroactive to the date of revocation. We understand the importance of filing all applicable tax returns. Our board and other individuals that do work for our organization are all volunteers. This was purely an oversight and we have changed our procedures to hopefully avoid this failure to file problem from occurring again.

Sincerely,

Officers Name