

**Fee Schedule  
for  
Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code**

The fees below are separate from the filing fees governed by the IRS for filing your application. See page 2 for a description of IRS fees.

<b>Complete Application w Follow-up:</b> Cobbs Consulting, LLC will have the organization complete and submit the Checklist and it's attachments. Cobbs Consulting, LLC will complete the application and provide two completed copies of the application to the organization for review, with a self-addressed envelope for mailing. Once the application is submitted, if additional information is requested by the IRS, Cobbs Consulting, LLC will work with the organization to obtain and submit the additional information until the application is approved.	\$300.00
<b>Complete Application with no follow up:</b> Cobbs Consulting, LLC will have the organization complete and submit the Checklist and its attachments. Cobbs Consulting, LLC will complete the application and provide two completed copies of the application to the organization for review, with a self-addressed envelope for mailing. The organization will be responsible for any follow up information after the submittal of the application.	\$250.00
<b>Assist with Application:</b> Cobbs Consulting, LLC will assist the organization with organizing the application and with developing by-laws, outside employment policies and other information needed for the application.	\$150.00
<b>Follow-up:</b> Once you have submitted your application (without the help of Cobbs Consulting, LLC), Cobbs Consulting, LLC will help you with any follow up information that is needed by the IRS.	\$50.00

User fee increases are effective for all applications post marked after January 3, 2010<sup>1</sup>:

1. \$400 for organizations whose gross receipts do not exceed \$10,000 or less annually over a 4-year period.
2. \$850 for organizations whose gross receipts exceed \$10,000 annually over a 4-year period.

For the current user fee amounts go to IRS.gov and select “Charities and Non-Profits” from the buttons near the top. Then select “Where Is My Exemption Application” and in the second paragraph click on “user fee.” Alternatively, you can do a search for “user fees” with the applicable year in the “Search” box in the top right. Finally, you can also call 1-877-829-5500.

#### Application for Reinstatement and Retroactive Reinstatement.

After your organization’s tax-exempt status was automatically revoked for failing to file a return or Notice for three consecutive years, your organization must apply to have its tax-exempt status reinstated. You must file a Form 1023 if applying under section 501(c)(3) or Form 1024 if applying under a different Code section, pay the appropriate user fee, and write “Automatically Revoked” at the top of your application and the mailing envelope. If approved, the date of reinstatement will be the date of the application. See Notice 2011-44, 2011-25 I.R.B. 883, at [http://www.irs.gov/irb/2011-25\\_IRB/ar10.html](http://www.irs.gov/irb/2011-25_IRB/ar10.html), for details.

Smaller organizations — defined as having annual gross receipts of not more than \$50,000 in its most recently completed tax year — that have lost their tax-exempt status because of failure to file a required electronic notice (Form 990-N e-Postcard) may be eligible for transitional relief, including retroactive reinstatement and a reduced user fee. See Notice 2011-43, 2011-25 I.R.B. 882, at [http://www.irs.gov/irb/2011-25\\_IRB/ar09.html](http://www.irs.gov/irb/2011-25_IRB/ar09.html), for details.

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<sup>1</sup> Information copied from the IRS website, obtained from Form 1023, located at: <http://www.irs.gov/pub/irs-pdf/f1023.pdf>