

Form 2011-44
Name: Palomar Mountain Planning Organization
EIN: 33-0473629

Palomar Mountain Planning Organization
PO Box 145
Palomar Mountain, CA 92060-0145
March 31, 2012

Internal Revenue Service
CC:PS:LPD:PR (Notice 2011-44), Room 5203
PO Box 7604
Ben Franklin Station
Washington, D.C. 20224

Palomar Mountain Planning Organization: 501(c)(3)– Automatically Revoked

Dear Sir/Madam:

As Chairperson of the Palomar Mountain Planning Organization a 501(c)(3) organization, I am requesting that you review our application for reinstatement of our tax-exempt status under section 6033(j)(2).

We have submitted Form 1023 (and supporting schedules) to the IRS, and have also submitted forms 990 (and supporting schedules) for tax years 2008, 2009 and 2010.

1. The PMPO is a 100% volunteer organization who is dedicated to ensuring that the voice of the residents and land owners of Palomar Mountain are understood and faithfully represented to the San Diego County groups who govern Planning and Land Use in the area.
It came to our attention that we were not compliant with the new 501(C)(3) tax submission requirements only this year when the notice of Automation Revocation was received. I have searched through the archives of the organization and cannot locate the original correspondence or any subsequent correspondence on the matter, I suspect that the letter(s) were misplaced as we have transitioned through three organizational Chairpersons since 2008.
2. The PMPO is implementing a Checklist for all Statutory and Governmental submissions and also a formal Officers hand over workshops to ensure continuity as the Board Officers change. This checklist will be included as a standing agenda item on the PMPO Board Quarterly meetings
3. Attached are the Letter Automatic Revocation & the PMPO Compliance Checklist
4. Forms 990 (and supporting schedules) for tax years 2008, 2009 and 2010 have been submitted to the IRS (please feel free to view them at www.PMPOInfo.com/pages/PMPO_Taxes.htm)

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5. Forms 990 (and supporting schedules) for tax year 2011 has been submitted to the IRS (please feel free to view them at www.PMPOInfo.com/pages/PMPO_Taxes.htm)
6. I, Mike Chesney, PMPO Chairperson declare, under penalties of perjury, that I am authorized to sign this request for retroactive reinstatement on behalf of Palomar Mountain Planning Organization, and I further declare that I have examined this request for retroactive reinstatement, including the written explanation of all the facts and information pertaining to the claim for reasonable cause and the evidence to substantiate the claim for reasonable cause, and to the best of my knowledge and belief, this request is true, correct, and complete.

With respect to the Reasonable Cause Standard,

- The PMPO is a 100% volunteer organization, we do our best to ensure we are in compliance with all statutory filings, in this instance the requirement was unknown to us until this year. Since then we have implemented actions to ensure that we remove all impediment so as we do not get into this situation again.
- The PMPO does not have a history of missing Statutory or Governmental compliance submissions; in this case there was an administrative oversight.

Thank you again for looking into this matter.

Sincerely,

Mike Chesney
PMPO Chairperson