

AGENDA
CITY OF BERKELEY LAKE
PLANNING & ZONING COMMISSION MEETING
July 12, 2022 at 7:15 PM
4040 South Berkeley Lake Road
Berkeley Lake, GA 30096

- I. CALL TO ORDER**
- II. APPROVAL OF OR CHANGES TO THE AGENDA**
- III. APPROVAL OF MINUTES**
 - 1. February 8, 2022
- IV. OLD BUSINESS**
- V. NEW BUSINESS**
 - 1. PZV-22-02, 156 Bayway Circle, Applicant Kathy Sanders requests relief from Section 78-141 to alter and expand the roof of a non-conforming boathouse.
 - 2. Request to allow a church as a permitted use in O&I
- VI. CITIZEN COMMENTS**
- VII. DISCUSSION SESSION**
- VIII. ADJOURNMENT**

**CITY OF BERKELEY LAKE
4040 SOUTH BERKELEY LAKE ROAD
BERKELEY LAKE, GEORGIA 30096
PLANNING & ZONING COMMISSION MEETING
DRAFT MINUTES
February 8, 2022
7:15 PM**

Those in attendance at the meeting were as follows:

Commission Members: Dan Huntington, Chair
 Bob Erwin
 Pekka Ignatius
 Rand Kirkus
 Robin Sansone

City Administrator: Leigh Threadgill

Citizens Present: 1

I. CALL TO ORDER

Huntington called the meeting to order at 7:20 PM. A quorum was present. City Administrator Leigh Threadgill was also present.

II. APPROVAL OF OR CHANGES TO THE AGENDA

Huntington asked if there were any suggested changes to the agenda.

There was consensus to move forward with the agenda as presented.

III. MINUTES

1. Minutes of November 9, 2021

Ignatius moved to approve the minutes of the November 9th meeting. Sansone seconded and all voted to approve the minutes.

IV. OLD BUSINESS

1. O-22-242 – Amendment to Chapter 78-366 and 78-367 regarding expired variances

There was discussion regarding the draft language. There was a consensus that the language was consistent with the spirit and intent of the planning commission’s direction to staff to allow a one-time, one-year extension of variance expiration to be approved as an administrative variance provided that the application was made within 24 months of initial variance approval.

There was further clarification that the extension of variance expiration could not be more than one year from the original expiration date without a hearing before the commission. There was further discussion to remove the word “full” before “planning and zoning commission” in Sec. 78-367(a)(3).

Threadgill explained that this was a draft of the proposed changes for consideration and possible recommendation to Mayor and Council. She noted that the draft was reviewed by the city attorney as requested by the commission and tonight’s public hearing to consider the amendment was advertised.

Ignatius moved to recommend for council review and approval the amended proposal to change sections 78-366 and 78-367 regarding variance expiration. Kirkus seconded the motion. All were in favor and the motion passed.

V. NEW BUSINESS

1. PZV-22-01, 562 Lakeshore Drive, Applicant Hank Liebenberg requests relief from Sections 78-197 (g)(7) and 78-197 (g)(11) of the zoning ordinance to expand a single-family residence resulting in a 3-foot encroachment into the side yard and an 18.32% building coverage.

Huntington recognized the applicant and asked for any additional information he would like to share.

Hank Liebenberg, 562 Lakeshore Drive, introduced himself. He stated that he wanted to take an existing courtyard that has a wall on the one side and build up that former courtyard with a bathroom at the terrace level and single-car garage on top.

There was further discussion about the wall and the existing courtyard and the scope of the proposed project.

Liebenberg explained that he thought adding another single-car garage on top of the proposed bathrooms would add value to the house.

There was discussion about the dimensions of the addition. The width of the proposed addition is approximately 12 feet, and the length of the garage is approximately 22 feet, and the length of the bathrooms is approximately 16 feet.

There was clarification that the setback is measured from the dripline of the house and that the needed side setback variance is 4 feet.

Sansone asked about the elevations of the house with the addition and specifically about the roofline. It was determined that the roof on the addition was not going any higher than the existing roofline. The ridgeline of the existing roof would stay consistent.

Huntington asked if there would be a garage door on the front. Liebenberg responded that there would be.

There was further discussion about the garage dimensions. Liebenberg explained that while the bathrooms will be 16 feet long, the garage will be 22 feet long. This is because the courtyard is recessed approximately 4 feet from the front wall of the house. The face of the proposed garage will be flush with the existing front of the house and the existing roofline will continue over the addition.

There was further discussion about alternatives to the location of the addition to avoid the need for the setback variance.

Huntington noted that in addition to the 4-foot side setback variance, there is an issue with building coverage as well.

There was further discussion regarding the setback measurement to the roof overhang.

Ignatius moved to approve the variance as requested. Erwin seconded the motion. All were in favor. The motion passed.

VI. CITIZEN COMMENTS

There were no citizen comments.

VII. DISCUSSION

There was no further discussion.

VIII. ADJOURNMENT

There being no further business, Erwin moved to adjourn. Sansone seconded. All voted in favor and Huntington adjourned the meeting at 8:12 PM.

Respectfully submitted,

Leigh Threadgill
City Administrator

**City of Berkeley Lake
Staff Analysis**

CASE NUMBER:	PZV-22-02, 156 BAYWAY CIR.
RELIEF REQUESTED:	RAISE NON-CONFORMING BOATHOUSE ROOF 18 INCHES
EXISTING ZONING:	R-100, RESIDENTIAL
PROPOSED USE:	SINGLE FAMILY RESIDENCE
APPLICANT/OWNER:	KATHY SANDERS 156 BAYWAY CIR. BERKELEY LAKE, GA 30096
MEETING DATE:	JULY 12, 2022 P&Z COMMISSION

PROPOSED PROJECT:

The applicant/owner has proposed to raise the boathouse roof 18 inches to accommodate the height of her boat. This boathouse is non-conforming because it does not meet the 12.5-foot side setback as projected into the lake on the north side and the enclosed portion of the structure is greater than 100 square feet. While the proposed height meets the height requirement of Section 78-89(g)(4) and is a conforming change to a non-conforming structure, raising the roof is an enlargement of the structure and increases the non-conforming aspect of the boathouse.

FINDINGS OF FACT:

- 1.) The subject property is a 0.46-acre lot on Bayway Circle.
- 2.) It is occupied by a single-family residence that was recently rebuilt. According to county tax records, it was originally built in 1969.
- 3.) In 1997, the owners at the time were granted a variance to expand a non-conforming structure and to reduce the north side setback from 12.5 feet to 11 feet to allow the addition of a garage and office. In addition, the house is non-conforming with respect to building coverage, which is approximately 18% as opposed to the 15% limit set by the zoning ordinance.
- 4.) A variance was granted in 2020 to allow the reconstruction of the non-conforming house. The addition built in 1997 remained while the rest of the residence was rebuilt in the original footprint.
- 5.) Regarding the boathouse itself, city records indicate that a variance was granted in 1992 to allow the expansion of the existing non-conforming boathouse.
- 6.) The boathouse is non-conforming with regard to both setback from the north side property line and because more than 100 square feet of the structure is enclosed.
- 7.) The applicant is requesting to modify the existing boathouse to raise the roof 18 inches to accommodate the height of her boat. Sec. 78-141 requires a variance to be issued for an extension or enlargement of a non-conforming structure.

- 8.) Sec. 78-367 allows the Planning & Zoning Commission chairman to grant an administrative variance to a conforming change to a non-conforming structure provided that the modification does not increase the non-conforming aspects of the structure.
- 9.) The 2020 survey shows the boathouse sitting within about a foot of the northeast property corner, an encroachment into the required 12.5-foot setback.
- 10.) Increasing the roof height will further reduce visibility of the lake from properties to the north, thus increasing the non-conforming aspect of the structure, which has resulted in the need for the commission to consider the request.
- 11.) Properties to the north and south are zoned R-100 and the location of single-family residences. Lake Berkeley is adjacent to the east and the right-of-way of Bayway Circle is adjacent to the west.

STANDARDS FOR APPROVAL:

In considering whether to grant or deny this variance request, the commission must evaluate the application based on the criteria specified in Section 78-366 (a)(1) of the zoning ordinance:

a) *Applications for variances.*

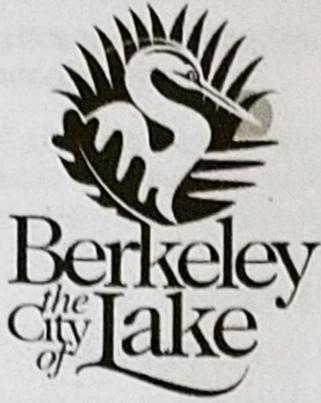
- (1) *All applications for variances shall be submitted initially, in writing, to the planning and zoning commission of the city, which shall consider these requests at its next called meeting. The planning and zoning commission may authorize such variance from the terms of this zoning chapter as will not be contrary to the public interest. The spirit of this chapter shall be observed, the public safety, health and welfare secured and substantial justice done. At the hearing, any party may appear in person or have authorized representation. Such variances may be granted in individual cases if the planning and zoning commission finds that:*
 - a. *There are extraordinary and exceptional conditions pertaining to the particular property in question because of its size, shape or topography; and*
 - b. *The application of this chapter to this particular piece of property would create an unnecessary hardship; and*
 - c. *Such conditions are peculiar to the particular piece of property involved; and*
 - d. *Such conditions are not the result of any actions of the property owner; and*
 - e. *Relief, if granted, would not cause substantial detriment to the public nor impair the purposes or intent of this chapter; and*
 - f. *The variance is granted for a use of land or building or structure that is not prohibited by this chapter.*

SITE PHOTOS



LOCATION MAP





Application for Variance

For Office Use Only	
Application #:	V/AV V-22-02
Check #:	3192 for \$150 Cash: \$300
Date Paid:	5/24/2022
P&Z hearing date:	7/12/2022
Action:	
Appeal filed:	
Council hearing date:	
Account 100.34.1390.2	
Variance App	\$ 450.00

Part 1: Applicant Information

APPLICANT IS: Owner Agent Attorney

NAME KATHY SANDERS DATE 26/MAY 22
 MAILING ADDRESS 156 BAYWAY CIR
 CITY BERKELEY LAKE STATE GA ZIP 30096
 TELEPHONE 770 331 5470 MOBILE 770 331 5470 FAX _____
 E-MAIL kathryn.sanders@accenture.com

Part 2: Property Owner Information

NAME(S) Same as above
 MAILING ADDRESS _____
 CITY _____ STATE _____ ZIP _____
 TELEPHONE _____ MOBILE _____ FAX _____
 E-MAIL _____

Part 3: Property and Use Information

PROPERTY ADDRESS 156 Bayway PARCEL ID RG298 027
 PARCEL SIZE .52 acres ZONING Residential
 EXISTING USE _____

I am requesting relief from code section _____ for the purpose of:

raising the roof of our boathouse which will remain under the 14' limit. The total dock + boathouse will remain at 872 sq'.

NOTICE: The granting of a Variance does not affect any requirement for a Building Permit for proposed construction.

The following supplemental documentation must be submitted with this application:

- Letter of Intent describing the proposed construction, development or improvements.
- Site Plan showing all existing and proposed improvements on the property.
- Survey of the property

Variance Application: Part 3: Property and Use Information (continued)

Applicant: Please provide written responses to the following items in order to support the request. Attach a separate sheet if necessary:

1) Explain the extraordinary and exceptional conditions pertaining to the size, shape or topography of the subject property; OR if this request is for the expansion of a non-conforming structure, explain whether granting the variance would result in an increase in the non-conforming aspects of the structure.

The boathouse is a pre-existing structure. We are not changing the footprint. We would like to replace materials that are rotting and raise the roof by approx. 18".

2) Explain how the application of the ordinance to the subject property would create an unnecessary hardship.

The hardship would be the need to keep our boat out in the elements as it will not fit in the existing structure. We will remain under the 14' height limit

3) Explain how the conditions are peculiar or unique to the subject property.

The boathouse is already built and is situated on the property line. This will not change the current situation.

4) Are the conditions requiring a variance the result of any actions of the property owner? If YES, explain.

No

5) What, if any, detriment to the public or impairment to the purposes of the ordinance would result if the variance were granted.

None

6) Is the proposed use of land, building or structure permitted by the zoning ordinance?

Yes.

I hereby make application to the City of Berkeley Lake, Georgia for the above referenced property. I do hereby affirm that the information provided here, above and contained in all material I submit for the purposes of supporting my request for a Variance, to the best of my knowledge is true, complete and accurate, and I understand that any inaccuracies may be considered just cause for invalidation of this application and any action taken as a result of this application. I understand that it is my/our responsibility to conform to all City of Berkeley Lake ordinances in full and obtain any additional permits as may be required and that failure to do so will result in enforcement action taken by the City.

Applicant's Signature H. Sanders

Date 28 / May 2022

Owner's Signature H. Sanders

Date 28 / May 2022

Kathryn Sanders
156 Bayway Circle
Berkeley Lake, GA 30096

May 31, 2022

LETTER OF INTENT

The purpose of this letter is to outline the improvements that we would like to make to our boathouse at 156 Bayway Circle.

In order to accommodate a boat with a standard Bimini, we would like to raise the height of our boathouse by approx.. 18 inches. It will remain well below the 14' heigh limit so we will not increase the non-compliance of the structure.

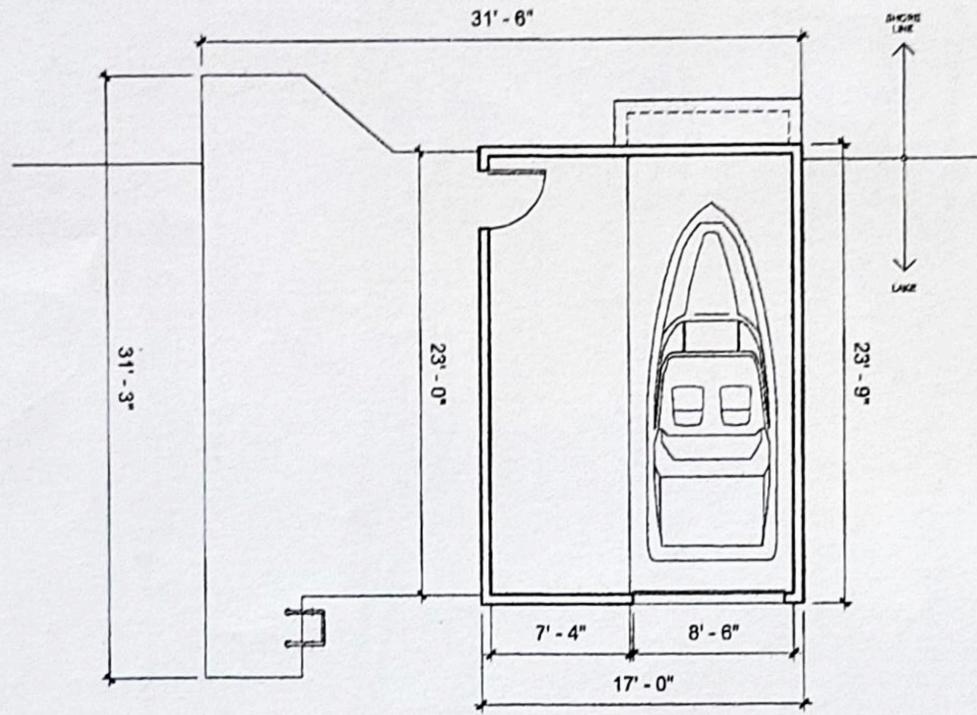
While we raise the roof, we would like to also replace the wood deck with Hardi-Plank and to replace the siding of the boathouse with the same. This will address issues with rotting wood in areas of the siding and will improve the overall appearance of the boathouse.

The actual structure and layout will remain the same as it is today.

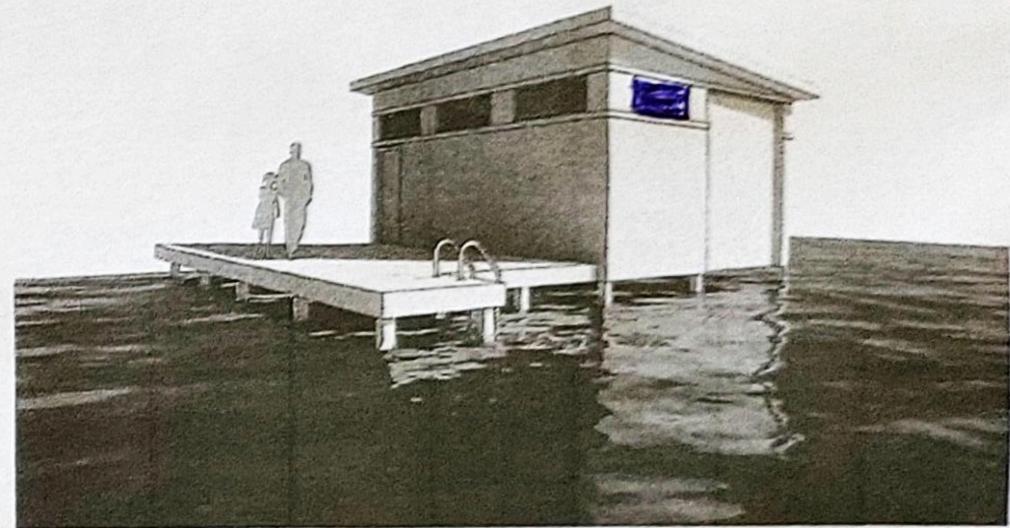
Respectfully submitted,

A handwritten signature in black ink that reads "Kathy Sanders". The signature is written in a cursive, flowing style with a large initial 'K'.

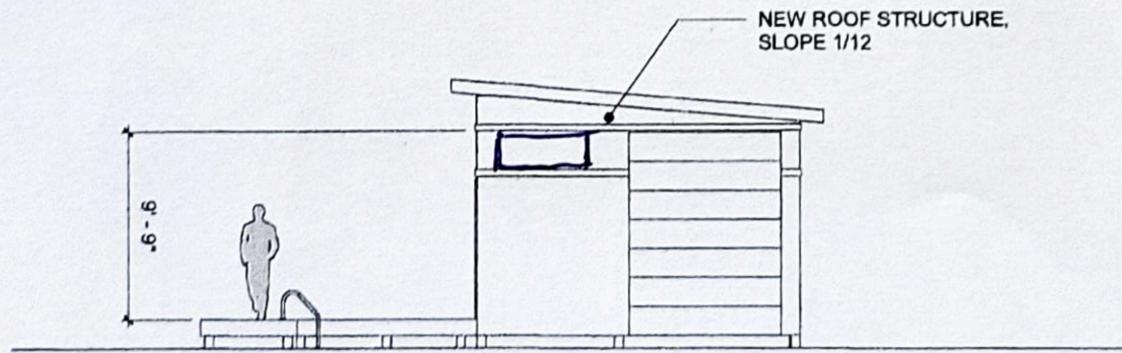
Kathy Sanders



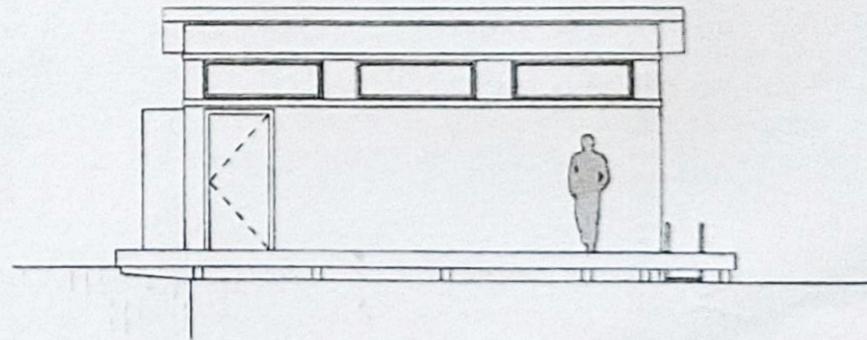
DOCK PLAN: SCALE (1/8"=1'-0")



DOCK 3D VIEW



DOCK ELEVATION: SCALE (1/8"=1'-0")



DOCK ELEVATION: SCALE (1/8"=1'-0")

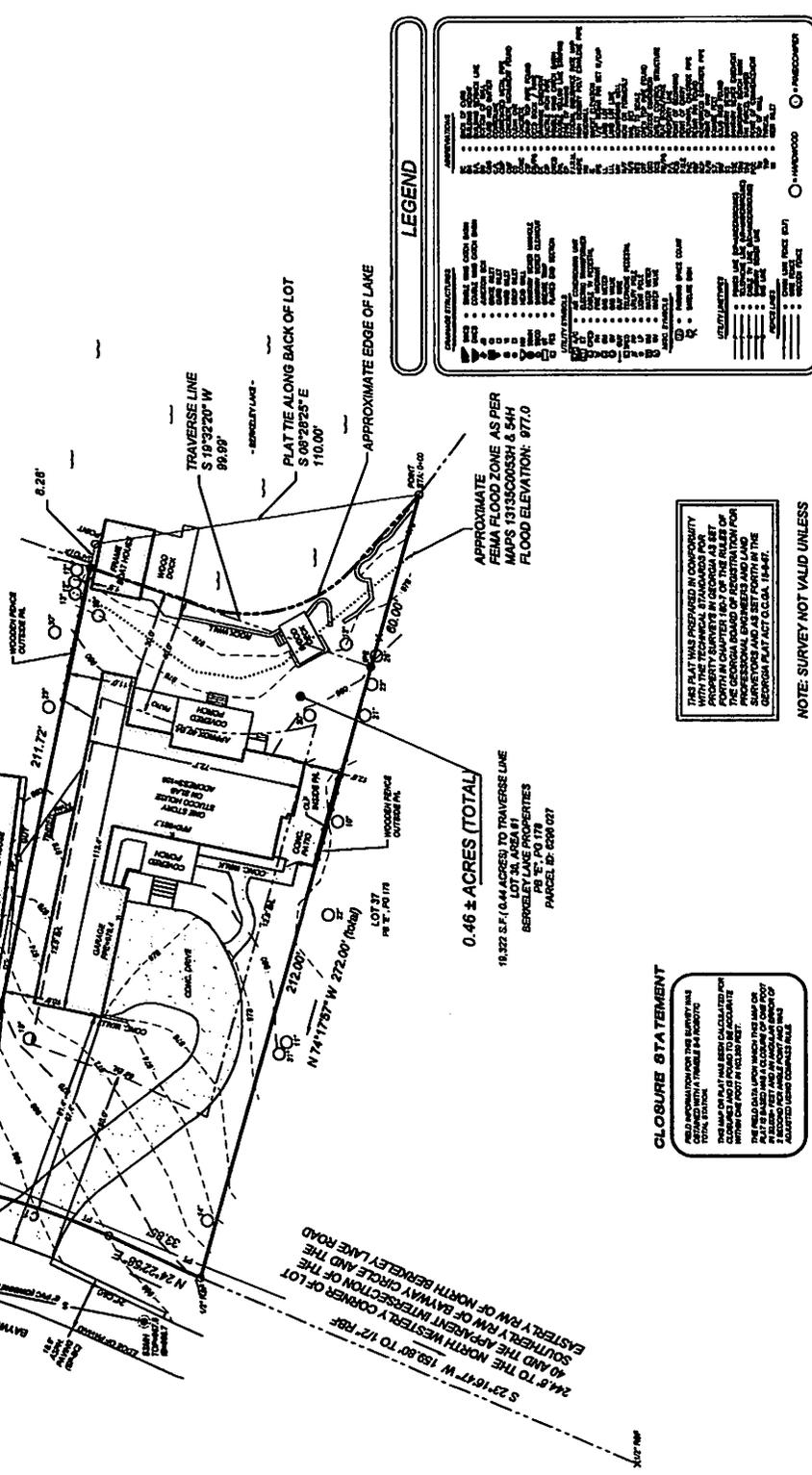
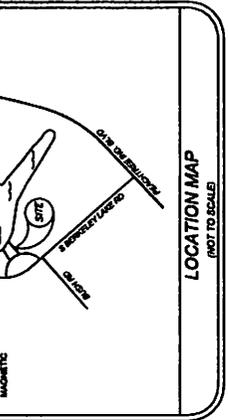
Berkley Lake Dock House
DATE: 05.06.22



NOTES:

1. THE BOUNDARY INFORMATION SHOWN HEREON WAS OBTAINED FROM THE RECORDS OF THE COUNTY RECORDS.
2. A PORTION OF THIS PROPERTY LIES WITHIN A SPECIAL FLOOD HAZARD ZONE AS SHOWN ON THE SPECIAL FLOOD HAZARD MAP OF GWINNETT COUNTY, GEORGIA.
3. THE LOCATIONS OF UNDERGROUND UTILITIES SHOWN IS BASED ON THE RECORDS OF THE GWINNETT COUNTY UTILITIES DEPARTMENT. THE SURVEYOR HAS VISUALLY INSPECTED THE LOCATIONS OF UNDERGROUND UTILITIES ON THE PROPERTY AND HAS MADE NO CERTIFICATIONS AS TO THE ACCURACY AND COMPLETENESS OF THE LOCATIONS SHOWN HEREON.
4. NO ABSTRACT OF TITLE, TITLE COMMITMENT, OR RESULTS OF A TITLE SEARCH WERE SUPPLIED TO THE SURVEYOR. THERE MAY BE OTHER MATTERS OF RECORD THAT AFFECT THIS PROPERTY.
5. BUILDING SETBACK INFORMATION SHOWN HEREON IS PER THE GWINNETT COUNTY ZONING ORDINANCES AND IS SUBJECT TO CHANGE FOR FUTURE ZONING CLASSIFICATION.
6. THE LAST DAY OF THE FIELD SURVEY WAS PERFORMED ON JULY 17, 2020.
7. METRIC INFORMATION SHOWN HEREON WAS OBTAINED FROM A "FIELD MEASUREMENT" REFERENCE DATUM IS SAID TO BE 1.8M MEAN SEA LEVEL. CONTOUR INTERVAL EQUALS TWO (2) FEET.

CURVE RADIUS, ARC LENGTH, CHORD LENGTH, CHORD BEARINGS, DELTA ANGLE
 C1 245.49 67.36 81.47 IN 12.23° E 11.97° E



LEGEND

APPROXIMATE FLOOD ZONE AS PER FEMA FLOOD ZONE AS PER MAPS 13133C0033H & 54H FLOOD ELEVATION: 877.0

CHANGES/EXTRACTIONS

- 1. 1/2\"/>

UTILITY SYMBOLS

- 1. 1/2\"/>

NOTES:

- 1. 1/2\"/>

CLOSURE STATEMENT

FIELD INFORMATION FOR THIS SURVEY WAS OBTAINED FROM THE RECORDS OF THE COUNTY RECORDS. THIS MAP OR PLAT HAS BEEN CALCULATED FOR THE FIELD DATA PROVIDED AND IS SUBJECT TO THE FIELD DATA PROVIDED. THE FIELD DATA PROVIDED HAS BEEN CHECKED FOR ACCURACY AND IS SUBJECT TO THE FIELD DATA PROVIDED. THE FIELD DATA PROVIDED IS SUBJECT TO THE FIELD DATA PROVIDED.

SHEET 1 OF 1

GA LAND SURVEYOR
404-384-9577
 GA LAND SURVEYOR, LLC
 3355 ANNANDALE LANE, STE 1
 SUNWAVEE, GA 30024



BOUNDARY, TOPOGRAPHIC, AND TREE SURVEY FOR:
156 BAYWAY CIRCLE
 LOT 36, AREA No. 1, BERKELEY LAKE PROPERTIES S/D
 LAND LOT 288, 6th DISTRICT, GWINNETT COUNTY, GEORGIA
 BEING IN THE CITY OF BERKELEY LAKE

DATE	ISSUE	DESCRIPTION	NO.	DATE
JULY 20, 2020	1	SCALE: 1" = 30'		
		ACREAGE: 0.46 ± ACRES		
		LAND LOT: 288		
		DISTRICT: 6th		
		CITY: BERKELEY LAKE		
		COUNTY: GWINNETT STATE: GEORGIA		
		SURVEYED BY: MJS		
		CHECKED BY: CAM		
		APPROVED BY: CAM		
		PROJECT #: 20-172		

City of Berkeley Lake
Staff Analysis

REQUEST: ALLOW A CHURCH IN O-I
EXISTING ZONING: O-I, OFFICE & INSTITUTIONAL
PROPOSED USE: CHURCH
EXISTING/FORMER USE: OFFICE
APPLICANT: THE CHURCH IN CHRIST
MEETING DATE: JULY 12, 2022 P&Z COMMISSION

STAFF SUMMARY:

The Church In Christ is looking for a new worship space and has inquired about locating at 3351 North Berkeley Lake Road, Suite 100. This space was most recently used as an office. It is located in Berkeley Village, which was developed under a conditional zoning ordinance that split the project area into two zoning categories C-1 and O-I. The C-1 portion of Berkeley Village includes a specific use list; however, the O-I portion does not include a specific use list and instead defers to the underlying O-I use list contained in the zoning ordinance.

Section 78-294 of the zoning ordinance provides the permitted use list for O&I as follows:

In the O-I office and institutional use district, the following uses shall be permitted:

- 1) *Accessory parking garages and parking lots.*
- 2) *Accessory retail business and service establishments, such as restaurants and drug-stores, but excluding retail and service establishments that could be construed as principal uses.*
- 3) *All professional and business offices.*
- 4) *Day care centers.*
- 5) *Funeral homes and mausoleums.*
- 6) *Nursing homes.*
- 7) *Personal care homes.*
- 8) *Assisted-living group homes for the elderly.*
- 9) ***Other office-institutional uses upon the findings of the planning commission that such uses are of the same general character as those provided for herein, that meet the standards of this zoning district and which will not be detrimental to the other uses within the district as to the adjoining land uses.***

If the commission deems this use to be an acceptable use within the O-I district, then it would be possible for churches to locate in other O-I zoned property in the city, which are the Commons at Berkeley Lake (4709-4729 Peachtree Industrial Blvd.), 4491 and 4720 Peachtree Industrial Boulevard. See attached zoning map. In 2021, the commission approved a college use within the O-I district, which means that a college could locate within one of the above referenced properties.



the Church in Christ

주님 안에 교회

5915 Lawrenceville Hwy, Tucker, GA 30084

678.430.2066

TheChurchinChrist.com

June 14, 2022

Dear Berkeley Lake City Planning and Zoning Commission,

The Church in Christ is Korean ethnic group based, re-start-up church with current membership of 7. We will meet on Sunday for Worship Service and have a weekly bible study with our members.

The Church of Christ used to meet in Suwanee, GA prior to Covid-19 pandemic. At the peak, we had 15 members. When pandemic hit, the church was forced to close its door due to meeting restrictions and the building payment burden. Starting in Oct 2021, we resumed a Sunday Worship Service at a small room in Lilburn Alliance Church, and now we are looking to move on to a small place of our own.

Included are filings with IRS and state of Georgia for reference.

Thank you very much for your consideration for allowing our small church to meet at 3351 N Berkeley Lake Rd NW, Suite 100, Duluth, GA 30096.

Sincerely,

Rev. Chungwoo Kim

678-430-2066 | revcwkim@gmail.com

theChurchinChrist.com

STATE OF GEORGIA

Secretary of State

Corporations Division

313 West Tower

2 Martin Luther King, Jr. Dr.

Atlanta, Georgia 30334-1530

Annual Registration

Electronically Filed

Secretary of State

Filing Date: 01/21/2021 12:39:51

BUSINESS INFORMATION

BUSINESS NAME : THE CHURCH IN CHRIST INC
CONTROL NUMBER : 18094791
BUSINESS TYPE : Domestic Nonprofit Corporation
ANNUAL REGISTRATION PERIOD : 2021

BUSINESS INFORMATION CURRENTLY ON FILE

PRINCIPAL OFFICE ADDRESS : 4154 SILVER PEAK PKWY, STE A, SUWANEE, GA, 30024-6702, USA
REGISTERED AGENT NAME : CHUNG WOO KIM
REGISTERED OFFICE ADDRESS : 6747 BARKER STATION WALK, SUGAR HILL, GA, 30518-9512, USA
REGISTERED OFFICE COUNTY : Gwinnett

OFFICER	TITLE	ADDRESS
CHUNG WOO KIM	Secretary	6747 BARKER STATION WALK, SUGAR HILL, GA, 30518-9512, USA
CHUNG WOO KIM	CEO	6747 BARKER STATION WALK, SUGAR HILL, GA, 30518-9512, USA
FRANK PARK	CFO	200 ROBERTS RD, SUWANEE, GA, 30024-2333, USA

UPDATES TO ABOVE BUSINESS INFORMATION

PRINCIPAL OFFICE ADDRESS : 6747 BARKER STATION WALK, SUGAR HILL, GA, 30518-9512, USA
REGISTERED AGENT NAME : CHUNG WOO KIM
REGISTERED OFFICE ADDRESS : 6747 BARKER STATION WALK, SUGAR HILL, GA, 30518-9512, USA
REGISTERED OFFICE COUNTY : Gwinnett

OFFICER	TITLE	ADDRESS
CHUNG WOO KIM	Secretary	6747 BARKER STATION WALK, SUGAR HILL, GA, 30518-9512, USA
CHUNG WOO KIM	CEO	6747 BARKER STATION WALK, SUGAR HILL, GA, 30518-9512, USA
CHUNG WOO KIM	CFO	6747 BARKER STATION WALK, SUGAR HILL, GA, 30518-9512, USA

AUTHORIZER INFORMATION

AUTHORIZER SIGNATURE : CHUNG WOO KIM
AUTHORIZER TITLE : Officer

Date of this notice: 08-07-2018

Employer Identification Number:
83-1489224

Form: SS-4

Number of this notice: CP 575 E

CHURCH IN CHRIST INC
1020 HUNTERS OAK TRL
SUGAR HILL, GA 30518

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 83-1489224. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

When you submitted your application for an EIN, you checked the box indicating you are a non-profit organization. Assigning an EIN does not grant tax-exempt status to non-profit organizations. Publication 557, Tax-Exempt Status for Your Organization, has details on the application process, as well as information on returns you may need to file. To apply for recognition of tax-exempt status under Internal Revenue Code Section 501(c)(3), organizations must complete a Form 1023-series application for recognition. All other entities should file Form 1024 if they want to request recognition under Section 501(a).

Nearly all organizations claiming tax-exempt status must file a Form 990-series annual information return (Form 990, 990-EZ, or 990-PF) or notice (Form 990-N) beginning with the year they legally form, even if they have not yet applied for or received recognition of tax-exempt status.

Unless a filing exception applies to you (search www.irs.gov for Annual Exempt Organization Return: Who Must File), you will lose your tax-exempt status if you fail to file a required return or notice for three consecutive years. We start calculating this three-year period from the tax year we assigned the EIN to you. If that first tax year isn't a full twelve months, you're still responsible for submitting a return for that year. If you didn't legally form in the same tax year in which you obtained your EIN, contact us at the phone number or address listed at the top of this letter.

For the most current information on your filing requirements and other important information, visit www.irs.gov/charities.

