**Montana Amateur Wrestling Association**EIN: 88-1825912
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**Request for Reinstatement of 501(c)(3) Status**

## Cover Letter

To Whom It May Concern,

The Montana Amateur Wrestling Association (MAWA) respectfully requests reinstatement of our 501(c)(3) tax-exempt status.

MAWA was issued 501(c)(3) recognition in 2022. Unfortunately, due to an oversight, our organization did not file Form 990-PF for three consecutive years. During this time, we continued to fulfill our state reporting requirements and genuinely believed we were in compliance. Upon receiving notice of revocation, we immediately submitted an appeal. However, our initial appeal was denied because we mistakenly filed the incorrect form.

We take full responsibility for this oversight. Since that time, we have taken corrective steps to ensure full compliance moving forward. Enclosed with this reinstatement request are our completed Form 990-PFs for tax years 2022, 2023, and 2024. These filings demonstrate our commitment to transparency and compliance with IRS requirements.

The mission of MAWA is to create opportunities for youth across the state of Montana to pursue wrestling and athletics, regardless of financial means. We exist to provide resources, reduce barriers, and help Montana’s young athletes showcase their abilities on both state and national stages. Losing our exemption status limits our ability to fulfill this mission and reduces opportunities for the athletes we serve.

We respectfully ask the IRS to grant reinstatement of our tax-exempt status, effective retroactive to the date of revocation. MAWA is committed to ongoing compliance with all IRS filing requirements and has instituted internal processes to ensure timely and accurate filings each year going forward.

Thank you for your consideration and for giving us the opportunity to continue serving Montana’s athletes.

Respectfully,

Jeremy Shields
Board Chairman
Montana Amateur Wrestling Association
(406) 595-0672
jeremyw.shields@gmail.com

## Corrective Action Plan – Form 990-PF Compliance

To ensure full compliance with IRS filing requirements going forward, MAWA has adopted the following corrective measures:

* Compliance Oversight Assigned – A board officer has been formally designated as compliance officer responsible for IRS filings and deadlines.
* Professional Support Engaged – MAWA has retained a certified public accountant (CPA) to assist with preparation, review, and timely filing of Form 990-PF annually.
* Annual Filing Calendar Established – IRS filing deadlines have been entered into a shared compliance calendar, with automatic electronic reminders to the compliance officer and board leadership.
* Board Review & Approval – Each annual Form 990-PF will be reviewed and approved by the board prior to submission to ensure accuracy and accountability.
* Internal Recordkeeping System – Financial and operational records are now organized in a centralized digital system to streamline annual reporting.
* Ongoing Training – Board officers will participate in annual nonprofit compliance training to remain informed of all IRS and state filing requirements.

## Attachments

1. Completed Form 990-PF for Tax Year 2022

2. Completed Form 990-PF for Tax Year 2023

3. Completed Form 990-PF for Tax Year 2024

4. Supporting financial documentation (if required)