

Application for Recognition of Exemption Under Section 501(a)

(Rev. September 1998)
Department of the Treasury
Internal Revenue Service

If exempt status is approved, this application will be open for public inspection.

Read the instructions for each Part carefully. A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to the organization.

Complete the Procedural Checklist on page 6 of the instructions.

Part I. Identification of Applicant (Must be completed by all applicants; also complete appropriate schedule.)

Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

- a** Section 501(c)(2) — Title holding corporations (Schedule A, page 7)
- b** Section 501(c)(4) — Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
- c** Section 501(c)(5) — Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d** Section 501(c)(6) — Business leagues, chambers of commerce, etc. (Schedule C, page 9)
- e** Section 501(c)(7) — Social clubs (Schedule D, page 11)
- f** Section 501(c)(8) — Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
- g** Section 501(c)(9) — Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
- h** Section 501(c)(10) — Domestic fraternal societies, orders, etc., not providing life, sick, or accident, or other benefits (Schedule E, page 13)
- i** Section 501(c)(12) — Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
- j** Section 501(c)(13) — Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k** Section 501(c)(15) — Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l** Section 501(c)(17) — Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- m** Section 501(c)(19) — A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
- n** Section 501(c)(25) — Title holding corporations or trusts (Schedule A, page 7)

1a Full name of organization (as shown in organizing document)

2 Employer identification number (EIN) (if none, see **Specific Instructions** on page 2)

1b c/o Name (if applicable)

3 Name and telephone number of person to be contacted if additional information is needed

1c Address (number and street)

Room/Suite

1d City, town or post office, state, and ZIP + 4 If you have a foreign address, see **Specific Instructions** for Part I, page 2.

1e Web site address

4 Month the annual accounting period ends

5 Date incorporated or formed

6 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. Yes No

7 Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed. Yes No

8 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

a Corporation — Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.

b Trust — Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.

c Association — Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

PLEASE SIGN HERE

(Signature)

(Type or print name and title or authority of signer)

(Date)

For Paperwork Reduction Act Notice, see page 5 of the instructions.



Instructions for Form 1024

(Rev. September 1998)

Application for Recognition of Exemption Under Section 501(a)

Note: Keep a copy of the completed Form 1024 in the organization's permanent records.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

User fee. — Submit with the Form 1024 application for a determination letter, a **Form 8718**, User Fee for Exempt Organization Determination Letter Request, and the user fee called for in the Form 8718. You may obtain Form 8718, and additional forms and publications, through your local IRS office or by calling 1-800-829-3676 (**1-800-TAX-FORM**). User fees are subject to change on an annual basis. Therefore, be sure that you use the most current Form 8718.

Helpful information. — For additional information, see:

- **Pub. 557**, Tax-Exempt Status for Your Organization
- **Pub. 598**, Tax on Unrelated Business Income of Exempt Organizations
- **Pub. 578**, Tax Information for Private Foundations and Foundation Managers
- **Internet site:** www.irs.ustreas.gov/bus_info/efo/

Purpose of Form

Form 1024 is used by most types of organizations to apply for recognition of exemption under section 501(a). See Part I of the application.

Even if these organizations are not required to file Form 1024 to be tax-exempt, they may wish to file Form 1024 to receive a determination letter of IRS recognition of their section 501(c) status in order to obtain certain incidental benefits such as:

- Public recognition of tax-exempt status
- Exemption from certain state taxes
- Advance assurance to donors of deductibility of contributions (in certain cases)
- Nonprofit mailing privileges, etc.

Note: Generally, Form 1024 is **NOT** used to apply for a group exemption letter. For information on how to apply for a group exemption letter, see Pub. 557.

Note: Tax benefits for certain homeowners association under section 528 are available to organizations that are not exempt from Federal income tax. To elect these benefits, file a properly completed and timely filed (including extensions) **Form 1120-H**, U.S. Income Tax Return for Homeowners Associations. **DO NOT** file Form 1024.

What To File

Do not submit any blank schedules that do not apply to your type of organization.

STF FED21811.2

Most organizations applying for exemption under section 501(a) must complete Parts I through III.

Section 501(c)(9), Voluntary Employees' Beneficiary Associations, and section 501(c)(17), Supplemental Unemployment Benefit Trusts, applicants should also complete Part IV.

See **Special Rule for Certain Canadian Organizations** on the following page.

In addition, each organization must complete the schedule indicated on page 1 of the application for the section of the Code under which it seeks recognition of exemption. (For example, a social welfare organization seeking recognition under section 501(c)(4) must complete Parts I through III and Schedule B.)

Attachments

For any attachments submitted with Form 1024. —

- Show the organization's name, address, and employer identification number (EIN).
- Identify the Part and line item number to which the attachment relates.
- Use 8-1/2 × 11 inch paper for any attachments.
- Include any court decisions, rulings, opinions, etc., that will expedite processing of the application. Generally, attachments in the form of tape recordings are not acceptable unless accompanied by a transcript.

When To File (Section 501(c)(9) or (17) Organization)

An organization must file Form 1024 to be recognized as an organization described in section 501(c)(9) or 501(c)(17). Generally, if an organization files its application within 15 months after the end of the month in which it was formed, and if the IRS approves the application, the effective date of the organization's section 501(c)(9) or (17) status will be the date it was organized.

Generally, if an organization does not file its application (Form 1024) within 15 months after the end of the month in which it was formed, it will not qualify for exempt status as a section 501(c)(9) or (17) organization during the period before the date of its application. For exceptions and special rules, including automatic extensions in some cases, see Part IV of Form 1024.

The date of receipt is the date of the U.S. postmark on the cover in which an exemption application is mailed or, if no postmark appears on the cover, the date the application is stamped as received by the IRS.

Private delivery services. — See the instructions for your income tax return for

information on certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying rule."

The private delivery service can tell you how to get written proof of the mailing date.

Caution: Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address. See the Form 8718 for the P.O. box address as well as the express mail or a delivery service address.

Where To File

File the completed Form 1024 application, and all required information, at the address shown in Form 8718.

The IRS will determine the organization's tax-exempt status and whether any annual returns must be filed.

Signature Requirements

An officer, a trustee who is authorized to sign, or another person authorized by a power of attorney, must sign the Form 1024 application. Attach a power of attorney to the application. You may use **Form 2848**, Power of Attorney and Declaration of Representative, for this purpose.

Appeal Procedures

Your organization's application will be considered by the IRS which will either:

1. Issue a favorable determination letter;
2. Issue a proposed adverse determination letter denying the exempt status requested; or
3. Refer the case to the National Office.

If we send your organization a proposed adverse determination, we will advise it of its appeal rights at that time.

Language and Currency Requirements

Language requirements. — Prepare the Form 1024 and attachments in English. Provide an English translation if the organizational document or bylaws are in any other language. See the conformed copy requirements in the line 8 instructions under Part I.

You may be asked to provide English translations of foreign language publications that the organization produces or distributes and that are submitted with the application.

Financial requirements. — Report all financial information in U.S. dollars (specify the conversion rate used). Combine amounts from within and outside the United States and report the total for each item on the financial statements.

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

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at www.irs.gov for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document)	2 c/o Name (if applicable)	
3 Mailing address (Number and street) (see instructions)	Room/Suite	4 Employer Identification Number (EIN)
City or town, state or country, and ZIP + 4	5 Month the annual accounting period ends (01 - 12)	
6 Primary contact (officer, director, trustee, or authorized representative)	b Phone:	
a Name:	c Fax: (optional)	
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		
9a Organization's website:		
b Organization's email: (optional)		
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		
12 Were you formed under the laws of a foreign country? If "Yes," state the country.		

For Paperwork Reduction Act Notice, see page 24 of the instructions.

Form **1023** (Rev. 10-2004)

Part IX Financial Data (Continued)

B. Balance Sheet (for your most recently completed tax year)

Table with columns for Assets, Liabilities, and Fund Balances or Net Assets. Rows include Cash, Accounts receivable, Inventories, Bonds and notes receivable, Corporate stocks, Loans receivable, Other investments, Depreciable and depletable assets, Land, Other assets, Total Assets, Accounts payable, Contributions, gifts, grants, etc. payable, Mortgages and notes payable, Other liabilities, Total Liabilities, Total fund balances or net assets, Total Liabilities and Fund Balances or Net Assets.

Part X Public Charity Status

Part X is designed to classify you as an organization that is either a private foundation or a public charity. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a private operating foundation. (See instructions.)

- 1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed.
1b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2.
2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI.
3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4.
4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation?
5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.
The organization is not a private foundation because it is:
a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A.
b 509(a)(1) and 170(b)(1)(A)(ii)—a school. Complete and attach Schedule B.
c 509(a)(1) and 170(b)(1)(A)(iii)—a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.
d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D.

Part X Public Charity Status (Continued)

- e** 509(a)(4)—an organization organized and operated exclusively for testing for public safety.
- f** 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- g** 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- h** 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross **investment income** and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- i** A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status.
- 6** If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.
- a** **Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at www.irs.gov or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling.

Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

For Organization

(Signature of Officer, Director, Trustee, or other authorized official) _____

(Type or print name of signer) _____

(Date) _____

(Type or print title or authority of signer) _____

For Director, Exempt Organizations

By _____

Date _____

- b** **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii).
- (i)** **(a)** Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. _____
- (b)** Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box.
- (ii)** **(a)** For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box.
- (b)** For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box.
- 7** Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. **Yes** **No**

Instructions for Form 1023

(Rev. October 2004)



Department of the Treasury
Internal Revenue Service

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

Note: Retain a copy of the completed Form 1023 in the organization's permanent records. See page 5 for information regarding public inspection of approved applications.

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What's New

- Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, has been redesigned to ensure that all information needed to make an accurate determination is available to the IRS.
- The automatic 27-month retroactive exemption rule pursuant to Rev. Proc. 92-85, 1992-42 I.R.B. 32 has been incorporated into the application.
- You can no longer submit Form SS-4, Application for Employer Identification Number, with the application. You must have an Employer Identification Number (EIN) prior to filing Form 1023. See *Part I, line 4*.
- Form 8718, User Fee for Exempt Organization Determination Letter Request, has been incorporated into Form 1023. When filing Form 1023, you will no longer need to file Form 8718 to pay the user fee. User fee information has been incorporated into *Part XI*.
- Part II, Organizational Structure* has added limited liability companies as a type of organization eligible to apply for exemption.
- Questions about compensation and other financial arrangements with officers, directors, trustees, highest compensated employees, and highest compensated independent contractors aimed at determining whether benefits are appropriate have been added to *Part V*.
- Form 872-C, Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal

Revenue Code, has been obsolete and the required information has been incorporated into *Part X*.

- The **prior revision's Schedule E, Private Operating Foundations** was deleted and the information required on this schedule was incorporated into *Part X*.

- A **new Schedule E, Organizations Not Filing Form 1023 Within 27 Months of Formation** was created. The purpose of this schedule is to consolidate questions and financial data in one place that relates to whether an exemption can be made retroactive to the organization's date of formation.

- The prior revision's *Schedule G, Child Care Organizations* was deleted and the information required by this schedule was incorporated into *Part VIII*.

- Schedule H, Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures* incorporates advance ruling procedures for private foundations requesting advance approval of individual grant procedures.

- The *Checklist* is required to be submitted with the application.

- Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation, is now part of Package 1023.

- The instructions for Form 1023 include *Appendix A. Sample Conflict of Interest Policy, Appendix B. States with Statutory Provisions Satisfying the Requirements of Internal Revenue Code Section 508(e), and Appendix C. Glossary of Terms*.

How To Get Forms and Publications

Personal Computer

You can access the IRS website 24 hours a day, 7 days a week at www.irs.gov to:

- Order IRS products online.
- Download forms, instructions, and publications.
- Get answers to frequently asked tax questions.
- Search publications online by topic or keyword.
- Send us comments or request help by email.