



**LAWYERS** for the  
**CREATIVE ARTS**®

---

**Bill and Gale Rattner  
Nonprofit Start-up  
Workshop**

---

**Instructor: Jan Feldman**

# Contents

<b>About LCA</b> .....	4
<b>Workshop Overview</b> .....	5
Topics.....	5
Agenda .....	5
<b>Incorporating in Illinois</b> .....	7
Applications Online .....	7
<b>Form NFP 102.10 Articles of Incorporation</b> .....	9
<b>Provisions to be Inserted as Articles 4 &amp; 5 of the Articles of Incorporation</b>	11
<b>Partial Sample By-Laws of an Illinois Not-for-Profit Corporation</b> .....	12
<b>Actions to be taken at the First Meeting of the Board of Directors</b> .....	14
<b>City of Chicago Business Licensing</b> .....	15
<b>Apply Online for an Employer Identification Number</b> .....	16
<b>Additional Information about Applying Online</b> .....	17
Return due dates provided on CP575 notices .....	17
Important.....	17
Purpose of an Employer Identification Number.....	17
Employer Tax Responsibilities Explained (Publications 15, 15-A & 15-B).....	17
Exempt Organization Information.....	17
<b>IRS Form SS-4: Application for EIN</b> .....	18
<b>Charitable Organization Registration Instruction Sheet</b> .....	20
<b>Form CO-1: Charitable Organization Registration Statement</b> .....	21
<b>Form CO-2: Charitable Organization Financial Information Form</b> .....	23
<b>Form AG990-IL Filing Instructions</b> .....	24
<b>Instructions for Form 10123-EZ</b> .....	25
<b>Form 1023-EZ Eligibility Worksheet</b> .....	37
<b>IRS Form 1023-EZ: Streamlined Application for Recognition of Exemption Under Section 501(c)(3)</b> .....	50
<b>IRS Form 1023: Application for Recognition of Exemption Under Section 501(c)(3)</b> .....	53

**IRS Form 10123 Checklist** ..... 71  
**General Materials** ..... 73  
    NFP Checklist ..... 73  
    Returns and Reports..... 73

# About LCA

LCA was formed in 1972 and is an Illinois nonprofit organization providing pro bono legal services to individuals and organizations engaged in all areas of the arts, as well as arts education and nonprofit organizations in general. Services are provided by the LCA staff, and a roster of volunteer attorneys experienced in all areas of law which affect the arts. LCA also provides its Patricia Felch Arts Mediation Service and numerous educational outreach programs.

LCA is partially funded by: Alphawood Foundation, The Chicago Bar Foundation, Gaylord and Dorothy Donnelley Foundation, The Richard H. Driehaus Foundation, the Illinois Arts Council, the Paul M. Angell Family Foundation, the Mellon Foundation, and the Walder Foundation.



# Workshop Overview

## Topics

### Nonprofit Incorporation

- Whether to form a nonprofit
- How to incorporate
- Typical operating issues

### Tax Exemption

- Benefits of exemption
- How to obtain an exemption
- Typical operating issues

## Agenda

- i. Pre-Incorporation Considerations**
  - a. Serious business
  - b. Is it necessary
  - c. Business plan
  - d. Professional help
- ii. Form of Enterprise – Legal Structure**
  - a. Various forms of enterprise
  - b. Not-for-Profit vs. For-Profit
- iii. Illinois Not for Profit Corporation**
  - a. Advantages and attributes
  - b. State creation
  - c. Distinguished from Tax Exemption
- iv. Creation of Illinois NFP Corporation**
  - a. Forms online
  - b. Articles of Incorporation – NP 102.10
    - i. Purposes and IRS Requirements
    - ii. Articles 4 & 5
    - iii. Name
    - iv. Board of Directors
    - v. Registered Agent and Address
  - c. Steps After Incorporation
    - i. Taxpayer ID Number
    - ii. Registration with IL Attorney General
      1. IL Charitable Trust Act
      2. IL Solicitation for Charity Act

- iii. By Laws
      - 1. Members or non-members
      - 2. General provisions
    - iv. First Board Meeting
    - v. Sales Tax
    - vi. Real Property Tax
    - vii. Registration with IIL Department of Employment Security
  - d. Annual Reports – AG, Secretary of State, IDOR, IRS
- v. **Particular Issues**
  - a. Compensation
  - b. Succession and Governance
  - c. Liability – immunity – indemnity – insurance
  - d. Ongoing control
  - e. Day-to-day requirements
  - f. Dissolution
  - g. Profit/Non-Profit Ventures
- vi. Federal Tax Exemption
  - a. Not always needed
  - b. Federal not state – not per se with NFP
  - c. Benefits and Limitations
  - d. Still pay other taxes
  - e. Lobbying and political involvement
  - f. Private inurement and private benefit
  - g. Dissolution
- vii. Application for Tax Exemption
  - a. Form 1023 Long Form vs. 1023-EZ
  - b. 1023-EZ Eligibility Worksheet
  - c. 1023-EZ Online Form
  - d. 1023 Long Form – Best Practices and Guidance
- viii. Particular Issues
  - a. Raising money before exemption received
  - b. Unrelated business income tax
  - c. Tax Return
    - i. Forms 990, and 990 EZ and 990 N

# Incorporating in Illinois

## Applications Online

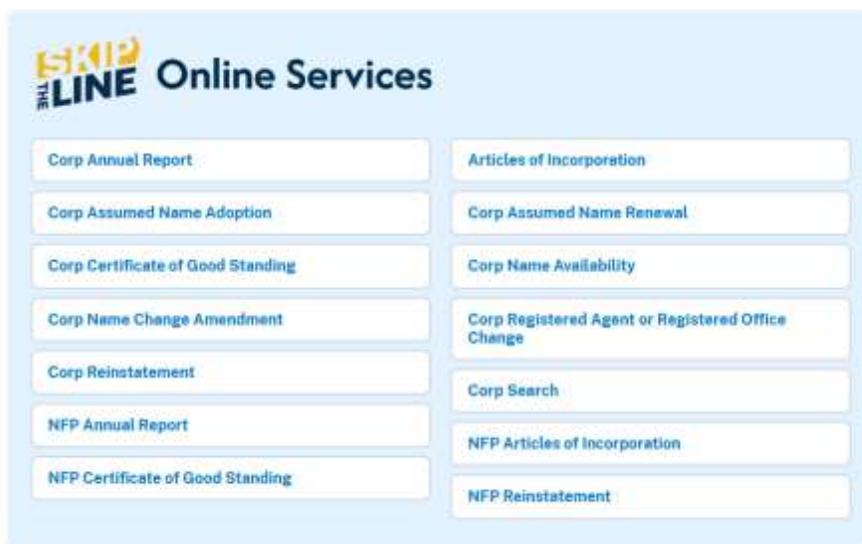
### Illinois Articles of Incorporation

To find and fill out Illinois Articles of Incorporation, Not-for-Profit Corporation, Form 102.10:

1. Go to the Secretary of state website: [ilsos.gov](https://ilsos.gov)



2. Click **Business Services**
3. Select **Not-for-Profit Corporations** from the drop-down menu



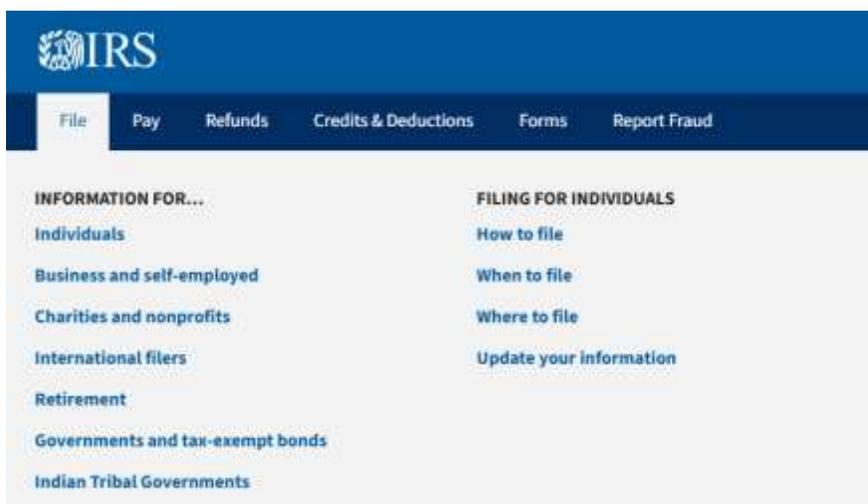
4. Click **NFP Articles of Incorporation**
5. Click **Incorporate a Not-for-Profit Corporation**



## IRS Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

To find and fill out Application for Recognition of Exemption, IRS Form 1023:

1. Go to the IRS website: [www.irs.gov](http://www.irs.gov)
2. Click **File** then **Charities & Nonprofits**



3. Click **Apply for tax-exempt status** to get information for Form 1023 and the corresponding Instructions for Form 1023 and 1023-EZ

### Tax exemption

[Apply for tax-exempt status](#)  
How to apply for IRS recognition of tax-exempt status

[Lifecycle of an EO](#)  
Information about five stages in an exempt organization's lifecycle

[Reinstate tax-exempt status](#)  
What to do if your tax-exempt status is revoked

**ARTICLES OF INCORPORATION**

General Not For Profit Corporation Act

Secretary of State  
Department of Business Services  
501 S. Second St., Rm. 350  
Springfield, IL 62756  
217-782-9522  
ilsos.gov

Make payment in the form of a  
cashier's check, certified check,  
money order, or Illinois attorney's  
or C.P.A.'s check payable  
to Secretary of State.

\_\_\_\_\_ File # \_\_\_\_\_ Filing Fee: \$50 Approved: \_\_\_\_\_

----- Submit in duplicate ----- Type or print clearly in black ink ----- Do not write above this line -----

**Article 1.**

Corporate Name: \_\_\_\_\_

**Article 2.**

Name and Address of Registered Agent and Registered Office in Illinois:

**Registered Agent:** \_\_\_\_\_  
First Name Middle Name Last Name

Registered Office: \_\_\_\_\_  
Number Street Suite # (P.O. Box alone is unacceptable)  
\_\_\_\_\_ IL \_\_\_\_\_  
City ZIP Code County

**Article 3.**

The first **Board of Directors shall be** \_\_\_\_\_ in number, their names and addresses being as follows.  
Not less than three

Director Name	Street Address	City	State	ZIP Code

**Article 4.**

Purpose(s) for which the Corporation is organized:

(continued on back)

**Article 5.**

Other provisions (**For more space, attach additional sheets of this size.**):

**Article 6.**

Is this Corporation a Condominium Association as established under the Condominium Property Act? (check one)

Yes  No

Is this Corporation a Cooperative Housing Corporation as defined in Section 216 of the Internal Revenue Code of 1954? (check one)

Yes  No

Is this Corporation a Homeowner's Association, which administers a common-interest community, as defined in subsection (c) of Section 9-102 of the code of Civil Procedure? (check one)

Yes  No

**Article 7.**

**Names & Addresses of Incorporators**

The undersigned incorporator(s) hereby declare(s), under penalties of perjury, that the statements made in the foregoing Articles of Incorporation are true.

Dated \_\_\_\_\_, \_\_\_\_\_  
Month Day Year

**Signatures and Names**

**Post Office Address**

1. \_\_\_\_\_  
Signature

\_\_\_\_\_

Name (print)

2. \_\_\_\_\_  
Signature

\_\_\_\_\_

Name (print)

3. \_\_\_\_\_  
Signature

\_\_\_\_\_

Name (print)

1. \_\_\_\_\_  
Street

\_\_\_\_\_

City, State, ZIP

2. \_\_\_\_\_  
Street

\_\_\_\_\_

City, State, ZIP

3. \_\_\_\_\_  
Street

\_\_\_\_\_

City, State, ZIP

**Signatures must be in BLACK INK on the original document.**

**Carbon copies, photocopies, or rubber stamped signatures may only be used on the duplicate copy.**

- If a corporation acts as incorporator, the name of the corporation and the state of incorporation shall be shown and the execution shall be by a duly authorized corporate officer. Please print name and title beneath the officer's signature.
- The registered agent cannot be the corporation itself.
- The registered agent may be an individual, resident in Illinois, or a domestic or foreign corporation, authorized to act as a registered agent.
- The registered office may be, but need not be, the same as its principal office.
- A corporation that is to function as a club, as defined in Section 1-3.24 of the "Liquor Control Act" of 1934, must insert in its purpose clause a statement that **it will comply with the state and local laws and ordinances relating to alcoholic liquors.**

**Return to:**

\_\_\_\_\_  
Firm Name

\_\_\_\_\_  
Attention

\_\_\_\_\_  
Mailing address

\_\_\_\_\_  
City, State, ZIP

## Provisions to be Inserted as Articles 4 & 5 of the Articles of Incorporation

4. The purposes for which the corporation is organized are:

The Corporation is organized to operate exclusively for **charitable, religious, educational and scientific purposes including, for such purposes**, the making of distributions to organizations that qualify as exempt organizations, under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, **and more specifically: (Here insert the specific purpose of your new corporation).**

5. Other Provisions:

- a. No part of the net earnings of the Corporation shall inure **to the benefit of, or be distributable to, its members, Directors or officers or to other private persons**, except that the corporation shall be authorized and empowered to **pay reasonable compensation** for services rendered and to make payments and distributions in furtherance of the purposes set forth in these Articles.
- b. **No substantial part** of the activities of the Corporation shall be the **carrying on of propaganda**, or otherwise attempting to **influence legislation**, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) **any political campaign** on behalf of or in opposition to **any candidate for public office**.
- c. Notwithstanding any other provisions of these Articles, the Corporation shall not carry on any other activities not permitted to be carried on: (i) by a corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code; or (ii) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code or the corresponding section of any future federal tax code.
- d. **Upon the dissolution of the Corporation, the assets of the Corporation shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.**

# Partial Sample By-Laws of an Illinois Not-for-Profit Corporation

**Please note:** This is not a full set of Bylaws. For the complete Bylaws specimen, please refer to the full set of digital materials provided in the complete NFP program packet.

*(This is a specimen set of Bylaws, to be used as a guide. These Bylaws may, and should, be tailored to the specific needs of your corporation. The italicized comments are NOT part of the Bylaws and should be deleted).*

## BYLAWS OF (Name of Corporation) AN ILLINOIS NOT FOR PROFIT CORPORATION ARTICLE I GOVERNING LAWS AND PURPOSES

### 1.01 Definition of Bylaws

These Bylaws constitute the code of rules adopted by (*name of organization*) (the “Corporation”) for the regulation and management of its affairs.

### 1.02 Purposes and Powers

The Corporation is organized exclusively for charitable and educational purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code (the “CODE”). The Corporation shall have such powers as are set forth in the Articles of Incorporation of the Corporation or as may be granted by the Illinois General Not For Profit Corporation Act of 1986 (the “Act”), or any successor legislation; provided that such powers may be exercised only consistently with its status as a corporation described in Section 501(c)(3) of the Internal Revenue Code, as from time to time amended. The primary purposes of the Corporation are for those enumerated in Section 501(c)(3) of the Internal Revenue Code generally, and including (*insert purposes of Corporation from Articles of Incorporation*).

### 1.03 Dissolution

Upon the dissolution of the Corporation, any assets remaining after settlement of the Corporation’s liabilities shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

## ARTICLE II OFFICES AND AGENT

### 2.01 Offices

The Corporation shall have and continuously maintain a Registered Office in the State of Illinois and a Registered Agent at such office. In addition, the Corporation may maintain other offices either within or without the State of Illinois.

**ARTICLE III**  
**MEMBERSHIP**

3.01 No Members

**The corporation shall not have members.** *(If the corporation will have members, there are several changes to this set of Bylaws that will be required).*

3.02 Effect of Prohibition

Any action which by the Act would require notice to, the presence of, or the vote, consent, approval or other action by the members shall only require notice to, the presence of, or the vote, consent, approval or other action by the Board of Directors.

3.03 Associates

Nothing in the Article III shall be construed as limiting the rights of the Corporation to refer to persons **associated with it as “members,”** even though such persons are not members, and no such reference shall constitute **anyone a member,** within the meaning of Section 101.80 of the Act or corresponding section of any subsequent law. The Corporation may confer by amendment of these Bylaws some or all of the rights of a member as set forth in the Act on any person or persons who do not have the right to vote on changes to the Articles of Incorporation, or on a merger, consolidation, or dissolution of the Corporation, or on a distribution of the Corporation’s assets, or on a sale, lease, exchange or mortgage of assets, but no such person shall be a member within the meaning of Section 101.80 of the **Act. *(This allows having people designated as “members” in the operational sense without their being considered “members” in the legal sense under the Act)***

**ARTICLE IV**  
**BOARD OF DIRECTORS**

**4.01 General Powers**

The affairs of the Corporation shall be managed by the Board of Directors which shall be the governing body of the Corporation. The Board of Directors, in addition to the powers, authority and duties that may be granted or imposed by the Articles of Incorporation or elsewhere in these Bylaws, shall have all of the powers, authority and duties prescribed or imposed by the Act for corporations organized under the Act which have no members. **No Director may act by proxy on any matter. The Board of Directors may delegate functions to officers, employees, committees or others but retains full authority over, and responsibility for, all such functions.**

**4.02 Number of Directors**

The number of Directors of the Corporation shall not be fewer than **three (3) at any time, nor more than eight (8).** The number of Directors may be changed from time to time by amendment of these Bylaws, however **the maximum number of Directors may not exceed the minimum number by more than five (5) at any time, and the minimum number of directors may never be fewer than three (3).**

# **Actions to be taken at the First Meeting of the Board of Directors**

1. Elect Board of Directors

**Note:** This may be the same three persons as set forth in the Articles – or other people. Not limited to three (but three is the minimum).

2. Adopt By-Laws
3. Elect officers (including any Executive Directors – **and set compensation**)
4. Resolution to open bank account (bank will supply forms)
5. Adopt Conflict of Interest Policy
6. Resolution – officers to file all required forms with state agencies – and apply to Federal Internal Revenue Service for tax exemption
7. Register domain names
8. Adopt record keeping and records retention systems policy
9. Adopt Whistleblower Policy
10. Pay or reimburse organizational expenses

# City of Chicago Business Licensing

Every business operating in the City of Chicago requires a [City of Chicago business license](#). The exact license and cost will depend on the specific business activities you will be conducting. If you are operating in Unincorporated Cook County, you are required to obtain a [Cook County General Business License](#).

You can obtain a business license through the [Chicago Business License Application System](#) or by setting up an [in-person appointment](#) with a Business Affairs and Consumer Protection business consultant. If you decide to set up the in-person appointment, you will need to complete a [Business Information Sheet](#) ahead of time.

A [list of common licenses](#) can be found below, but you should utilize the tools provided by the Chicago Department of Business Affairs and Consumer protection to determine the appropriate licenses required by your organization.

## Business License Types

The Chicago Department of Business Affairs and Consumer Protection (BACP) determines your license type based on your business activities. This guide to most license types provides basic information on license requirements, steps, and cost.

### FOOD

Any sale, preparation, or storage of food

### LIQUOR

Sale of liquor or consumption of liquor

### ACCOMMODATIONS

Hotels, bed and breakfasts, shared housing units, and vacation rentals

### CHILDREN SERVICES

Day cares, play centers, and any other care or recreational service for children

### GENERAL MERCHANDISE

Brick and mortar stores, mobile sales, pop ups, and used merchandises

### HOME BASED BUSINESSES

Any business permitted to be operated out of a home

### VEHICLE SERVICES

Parking lots, valets, vehicle rental and sales, vehicle repair, gas stations, booting, and tow trucks.s

### CONSTRUCTION AND REPAIR

Home repair, residential real estate development, and board-up services

### ENTERTAINMENT

Theaters, show and performance venues, music venues, pool halls, and raffles

### ANIMAL CARE

Grooming, boarding, breeding, training, and pet shops

### PERSONAL CARE SERVICES

Massage, tattooing, piercing, tanning, salons, and barber shops

### TOBACCO

Sale of tobacco or electronic cigarettes and accessories

### MOBILE LICENSES

Mobile sales of goods and food.

### OTHER

Other business activities

# Apply Online for an Employer Identification Number

Access the EIN Assistant at IRS.gov – <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>

File

Pay

Refunds

Credits & Deductions

Forms

Report Fraud

[Home](#) / [File](#) / [Businesses and self-employed](#) / [Employer ID numbers](#) / Get an employer identification number

## Get an employer identification number

English | [Español](#) | [中文\(简体\)](#) | [中文\(繁體\)](#) | [?](#)

### Individuals

#### Businesses and self-employed

Business tax account

Employer ID numbers

Business taxes

Business structures

Operating a business

Self-employed

Small business

Large business

### Charities and nonprofits

### International taxpayers

### Governmental liaisons

### Federal, state and local

Use this tool to get an EIN directly from the IRS in minutes for free. Answer questions and submit the application. If it's approved, we'll issue your EIN immediately online.

Beware of websites that charge for an EIN. You never have to pay a fee for an EIN.

### How it works

- Complete the application in one session. You can't save it for later.
- It expires after 15 minutes of inactivity, and you'll need to start over.
- Print your EIN confirmation letter for your records.

### Who can use this tool

Use this if:

- Your principal place of business is in the U.S. or U.S. territories.
- You're the [responsible party](#) in control of the entity or its [authorized representative](#).
- You have the responsible party's Social Security or individual taxpayer ID number (ITIN).

You **can't** use this:

- If your principal place of business is outside the U.S. [Apply by phone, fax](#) or mail.
- To apply with an EIN. Only government entities may apply with an EIN.

### What you need

## Additional Information about Applying Online

### Return due dates provided on CP575 notices

Due to legislative changes effective for tax years beginning after December 31, 2015, the return due dates listed on older CP575 notices for partnerships and certain corporations are incorrect. To ensure timely filing, taxpayers must use the following updated deadlines and the most current version of forms and instructions.

### Important

You cannot process your application online if the [responsible party](#) is an entity with an EIN previously obtained through the Internet. Please use one of the other methods to apply. See [How to Apply for an EIN](#).

### Purpose of an Employer Identification Number

Employer Identification Numbers are issued for the purpose of tax administration and are not intended for participation in any other activities (e.g., tax lien auction or sales, lotteries, etc.)

### Employer Tax Responsibilities Explained (Publications [15](#), [15-A](#) & [15-B](#))

[Publication 15](#) provides information on employer tax responsibilities related to taxable wages, employment tax withholding and which tax returns must be filed. More complex issues are discussed in [Publication 15-A](#) and tax treatment of many employee benefits can be found in Publication 15. We recommend employers download these publications from IRS. Gov. Copies can be requested online (search "[Forms and Publications](#)") or by calling 1-800-TAX-FORM.

### Exempt Organization Information

If you believe your organization qualifies for tax exempt status (whether or not you have a requirement to apply for a formal ruling), **be sure your organization is formed legally before you apply for an EIN**. Nearly all organizations exempt under IRC 501(a) are subject to automatic revocation of their tax-exempt status **if they fail to file a required annual information return or notice for three consecutive years**. When you apply for an EIN, **it is presumed you're legally formed and the clock starts running on this three-year period**. **Example:** Your organization applies for an EIN in November 2014 and chooses a December accounting period. Your first tax period would end on December 31, 2014, and your first return or notice (if your organization does not meet one of the few exceptions to the annual reporting requirement) would be due May 15, 2015. You would be subject to automatic revocation of your exemption if you fail to file for the three periods that end December 31, 2016 (return/notice due May 15, 2017) or for any consecutive three-year period thereafter.

# Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

See separate instructions for each line. Keep a copy for your records.

Go to [www.irs.gov/FormSS4](http://www.irs.gov/FormSS4) for instructions and the latest information.

EIN

<b>Type or print clearly.</b>	<b>1</b> Legal name of entity (or individual) for whom the EIN is being requested	
	<b>2</b> Trade name of business (if different from name on line 1)	<b>3</b> Executor, administrator, trustee, "care of" name
	<b>4a</b> Mailing address (room, apt., suite no. and street, or P.O. box)	<b>5a</b> Street address (if different) (Don't enter a P.O. box.)
	<b>4b</b> City, state, and ZIP code (if foreign, see instructions)	<b>5b</b> City, state, and ZIP code (if foreign, see instructions)
	<b>6</b> County and state where principal business is located	
	<b>7a</b> Name of responsible party	<b>7b</b> SSN, ITIN, or EIN
<b>8a</b> Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>8b</b> If 8a is "Yes," enter the number of LLC members	
<b>8c</b> If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>9a</b> <b>Type of entity</b> (check only one box). <b>Caution:</b> If 8a is "Yes," see the instructions for the correct box to check.		
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Partnership _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Corporation (enter form number to be filed) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Personal service corporation _____ <input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government _____ <input type="checkbox"/> Church or church-controlled organization _____ <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government _____ <input type="checkbox"/> Other nonprofit organization (specify) _____ <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises _____ <input type="checkbox"/> Other (specify) _____ Group Exemption Number (GEN) if any _____		
<b>9b</b> If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
<b>10</b> <b>Reason for applying</b> (check only one box)		
<input type="checkbox"/> Started new business (specify type) _____ <input type="checkbox"/> Banking purpose (specify purpose) _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business _____ <input type="checkbox"/> Other (specify) _____ <input type="checkbox"/> Created a trust (specify type) _____ <input type="checkbox"/> _____ <input type="checkbox"/> Created a pension plan (specify type) _____		
<b>11</b> Date business started or acquired (month, day, year). See instructions.	<b>12</b> Closing month of accounting year	
<b>13</b> Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		<b>14</b> If you expect your employment tax liability to be \$1,000 or less in a full calendar year <b>and</b> want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability will generally be \$1,000 or less if you expect to pay \$5,000 or less, \$6,536 or less if you're in a U.S. territory, in total wages.) If you don't check this box, you must file Form 941 for every quarter <input type="checkbox"/>
Agricultural	Household	
<b>15</b> First date wages or annuities were paid (month, day, year). <b>Note:</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year)		
<b>16</b> Check <b>one</b> box that best describes the principal activity of your business.		
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale—agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale—other <input type="checkbox"/> Retail <input type="checkbox"/> _____ <input type="checkbox"/> Other (specify) _____		
<b>17</b> Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.		
<b>18</b> Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," write previous EIN here		
<b>Third Party Designee</b>	Complete this section <b>only</b> if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code)
	Address and ZIP code	Designee's fax number (include area code)
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code)
Name and title (type or print clearly)		Applicant's fax number (include area code)
Signature	Date	

See below to determine whether you need an EIN. However, for further information on applying for an EIN, including how to submit an EIN application, see the separate instructions at [www.irs.gov/FormSS4](http://www.irs.gov/FormSS4).

## Do I Need an EIN?

File Form SS-4 if the applicant entity doesn't already have an EIN but is required to show an EIN on any return, statement, or other document.<sup>1</sup> See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
started a new business	doesn't currently have (nor expect to have) employees	complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-14, and 16-18.
hired (or will hire) employees, including household employees	doesn't already have an EIN	complete lines 1, 2, 4a-6, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-18.
opened a bank account	needs an EIN for banking purposes only	complete lines 1-5b, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
changed type of organization	either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) <sup>2</sup>	complete lines 1-18 (as applicable).
purchased a going business <sup>3</sup>	doesn't already have an EIN	complete lines 1-18 (as applicable).
created a trust	the trust is other than a grantor trust or an IRA trust <sup>4</sup>	complete lines 1-18 (as applicable).
created a pension plan as a plan administrator <sup>5</sup>	needs an EIN for reporting purposes	complete lines 1, 3, 4a-5b, 7a-b, 9a, 10, and 18.
is a foreign person needing an EIN to comply with IRS withholding regulations	needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits <sup>6</sup>	complete lines 1-5b, 7a-b (SSN or ITIN as applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
is administering an estate	needs an EIN to report estate income on Form 1041	complete lines 1-7b, 9a, 10-12, 13-17 (if applicable), and 18.
is a withholding agent for taxes on nonwage income paid to an alien (that is, individual, corporation, or partnership, etc.)	is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
is a state or local agency	serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 <sup>7</sup>	complete lines 1, 2, 4a-5b, 7a-b, 9a, 10, and 18.
is a single-member LLC (or similar single-member entity)	needs an EIN to file Form 8832, Entity Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes <sup>8</sup> , or is a foreign-owned U.S. disregarded entity and needs an EIN to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	complete lines 1-18 (as applicable).
is an S corporation	needs an EIN to file Form 2553, Election by a Small Business Corporation <sup>9</sup>	complete lines 1-18 (as applicable).

<sup>1</sup> For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity doesn't have employees.

<sup>2</sup> However, don't apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

<sup>3</sup> Don't use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

<sup>4</sup> However, grantor trusts that don't file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

<sup>5</sup> A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

<sup>6</sup> Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

<sup>7</sup> See also *Household employer agent* in the instructions. **Note:** State or local agencies may need an EIN for other reasons, for example, hired employees.

<sup>8</sup> See *Disregarded entities* in the instructions for details on completing Form SS-4 for an LLC.

<sup>9</sup> An existing corporation that is electing or revoking S corporation status should use its previously assigned EIN.

**TO REGISTER OR RE-REGISTER WITH THE ILLINOIS ATTORNEY GENERAL'S  
OFFICE, ALL ORGANIZATIONS AND TRUSTS MUST SUBMIT:**

1. **All fees**, including the required registration fee (**\$15.00**) or re-registration fee (**\$200.00**), as well as any late registration fee (**\$200.00**), annual report filing fee(s) (**\$15.00 each report**), and/or late report filing fee(s) (**\$100.00 each late report**) due.
2. **"Charitable Organization Registration Statement" (Form CO-1).**
3. A list of **all Officers, Directors and/or Trustees** including names, mailing addresses, and day time phone numbers.
4. A copy of the **IRS Determination Letter** or, if pending, a copy of **IRS Form 1023 or 1024**. If not available, provide written explanation.
5. If applicable, copies of **all contracts with Professional Fund Raisers**.
6. If applicable, the **"Religious Organization Exemption Form" (Form CO-3)**.
7. **IF A CORPORATION: Articles of Incorporation** and all amendments to the Articles. If incorporated in a state other than Illinois, include a Certificate of Authority to do business from the Illinois Secretary of State. Also submit the **By-Laws** of the Corporation.
8. **IF AN UNINCORPORATED ASSOCIATION: Constitution** and all amendments and **By-Laws** of the Association.
9. **IF A REPRESENTATIVE OF A PROBATE ESTATE (Containing Charitable Gifts):** Will and Letters of Office. Inventory; Declarations of Trust for any trusts into which the Will pours over and all Amendments thereto.
10. **IF A CHARITABLE TRUST OR A LIVING INTER VIVOS TRUST:** Declaration of Trust, and all Amendments thereto; Inventory and recent accounting.
11. A completed **Form AG990-IL** with all required attachments for each year during the past 3 years in which the organization has held and/or solicited charitable funds in Illinois. (See instructions for AG990-IL.) If the registrant has held and/or solicited charitable funds in Illinois for more than three years prior to registration, attach complete AG990-ILs, with all required attachments, for the most recent 3 years subject to further requests. If the organization has been in existence for less than 1 year, submit the **Form CO-2**.

**FEES**

The Solicitation for Charity Act and Charitable Trust Act require a **\$15.00** registration fee for all initial registrations.

The Solicitation for Charity Act requires a **\$200.00** late registration fee for any organization that solicits contributions prior to registration.

The Solicitation for Charity Act and Charitable Trust Act require a **\$200.00** re-registration fee for all re-registrations after cancellation.

The Solicitation for Charity Act and Charitable Trust Act require a **\$15.00** filing fee for each annual report due. There is an additional **\$100.00** late report fee for each late report due. (See instructions for AG990-IL.)

**Charitable Trust Act**                      **760 ILCS 55/1 et seq.**  
**Solicitation for Charity Act**        **225 ILCS 460/1 et seq.**

Submit the above registration materials, along with a check or money order for all required fees payable to the **"Illinois Charity Bureau Fund"** to:

**Office of the Illinois Attorney General  
Charitable Trust Bureau  
115 S. LaSalle St  
Chicago, IL 60603  
(312) 814-2595**

# CHARITABLE ORGANIZATION - REGISTRATION STATEMENT -

**PLEASE TYPE OR PRINT IN INK. This registration statement is required by the Illinois Charitable Trust Act and the Illinois Solicitation for Charity Act. Please answer** all items which are applicable to your organization. If you are unable to answer any question fully in the space provided, please attach a sheet containing the remainder of your answer. No further registration statement is required, provided that every registered organization shall notify the Attorney General within 10 days of any change in the information submitted herein. One copy of this Registration Statement and attachments are to be filed with the Office of the Attorney General, Charitable Trust and Solicitations Bureau, 115 S. LaSalle St, Chicago, IL 60603.

1. This is a registration under:  Illinois Charitable Trust Act;  
 Illinois Solicitation for Charity Act;  
 Both Acts
  
2. Name of Organization: \_\_\_\_\_ Telephone Number: \_\_\_\_\_ Federal Employer ID# \_\_\_\_\_  

Street and Number	City	County	State	Zip Code
-------------------	------	--------	-------	----------

  
Email Address: \_\_\_\_\_
  
3. Type of legal entity (Corporation, Trust, Unincorporated Association or other) and date, method and place organization legally established. \_\_\_\_\_  
If a foreign corporation, when was it authorized to do business in Illinois? \_\_\_\_\_  
If a corporation, Illinois Secretary of State's File No. \_\_\_\_\_  
**\*A copy of the Articles of Incorporation or Certificate of Authority issued by the Secretary of State must be attached.**
  
4. Name, address and telephone number of Illinois registered agent: \_\_\_\_\_  
\_\_\_\_\_
  
5. Address of all offices in the State of Illinois. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
  
6. Date on which the annual accounting period of the organization ends. (Month) \_\_\_\_\_ (Day) \_\_\_\_\_
  
7. State the purposes of the organization and purposes for which contributions are to be used. (Be specific.)  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
  
8. If the name under which the organization intends to solicit funds differs from the name listed in No.2, provide name(s) under which contributions will be solicited, and the reason for the use of such other name(s). \_\_\_\_\_  
\_\_\_\_\_
  
9. If the organization has previously been registered with the Attorney General under either Act, give the name under which registered (if different than shown in No. 2), last registration number, and date registered. \_\_\_\_\_  
\_\_\_\_\_
  
10. Has the organization been registered with any other governmental authority to solicit contributions?  Yes  No  
Name of authority and date of authorization. \_\_\_\_\_  
Is such registration current?  Yes  No

11. Has the organization or any of its officers, directors or trustees ever been enjoined or prohibited by any court or other governmental agency from soliciting contributions, or is such action pending?  Yes  No **If “Yes”, attach an explanation.**
12. Do you intend to use the services of a professional fund raiser as defined by “An Act to Regulate Solicitation and Collection of Funds for Charitable Purposes”?  Yes  No **If “Yes”, answer a, b, and comply with c below.**
- a. Name and address of professional fund raiser(s): \_\_\_\_\_
- b. Has the professional fund raiser registered and filed a bond with the Office of the Attorney General as required?  Yes  No
- c. Attach copies of all contracts with professional fund raiser(s).**
13. State the board, group or individual having final discretion as to the distribution and use of contributions received.  
\_\_\_\_\_
14. Will you use any of the following methods of solicitation?  Unordered Merchandise  Distribution or Sale of Seals  
 Telephone Appeals  Coin Collection Containers  Special Events  Ad Books  Direct Mail  
 Other **If “Other”, attach an explanation.**
15. List name, mailing address and title of the **chief executive** or **staff officer** of the organization.  
\_\_\_\_\_
16. **Attach** a list of names, mailing addresses, and daytime phone numbers of all officers and directors, or trustees of the organization.
17. **Has the United States Internal Revenue Service determined that this organization is tax exempt?**  Yes  No  
**If “Yes”, attach a copy of the determination letter.** Is application pending?  Yes  No  
**\*All organizations with tax exempt status or an application pending must attach a copy of Federal Form 1023 “Application for Recognition of Exemption” or an exemption letter.**
18. Has organization’s tax exempt status ever been questioned, audited, denied or cancelled at any time by any governmental agency?  
 Yes  No **If “Yes”, attach the facts.**
19. **An AG990-IL is due within six months after the organization’s fiscal year end (see instructions for AG990-IL). Organizations which have been in operation less than one (1) year, and are not yet required to file an AG990-IL, must attach a completed Financial Information Form CO-2. Please note charitable organizations are required to maintain accurate and detailed accounting records.**
20. Approximate amount of contributions solicited or income received from persons in this State during the organization’s last annual accounting period \$ \_\_\_\_\_
21. **EVERY REGISTERING ORGANIZATION MUST ATTACH THE FOLLOWING APPLICABLE DOCUMENTS:**  
 Corporation ..... The Articles of Incorporation and/or Certificate of Authority, Amendments and By-Laws  
 Unincorporated Association ..... Constitution and By-Laws  
 Testamentary Trust ..... Will, Probate number and Decree of Distribution  
 Inter Vivos Trust ..... Instrument Creating Trust

*Note: The President or other authorized officer and the chief fiscal officer of the organization are both required to sign. This must be two different individuals. If entity is a Trust, the form must be signed by two officers of a corporate charitable organization or by two trustees if not a corporate organization.*

<b>UNDER PENALTY OF PERJURY, THE UNDERSIGNED DECLARE AND CERTIFY THAT THE INFORMATION CONTAINED IN THIS STATEMENT AND ALL ATTACHED SHEETS IS TRUE AND CORRECT TO THE BEST OF OUR KNOWLEDGE.</b>		
_____ Signature	_____ Title	_____ Date
_____ Signature	_____ Title	_____ Date

# CHARITABLE ORGANIZATION - FINANCIAL INFORMATION FORM -

PLEASE TYPE OR PRINT IN INK. Organizations that have been in operation less than one (1) year are required to complete this form, in compliance with the "Charitable Organization Registration Statement" Form CO-1 Line 19, and file each form with the Attorney General's Office, Charitable Trust Bureau, 115 S. LaSalle St, Chicago, IL 60603

- Name, address and telephone number of the organization: \_\_\_\_\_  
\_\_\_\_\_
- The books and records are located at the following address and telephone number: \_\_\_\_\_  
\_\_\_\_\_
- Are the gross receipts for the current calendar/fiscal year expected to exceed \$10,000.00?  Yes  No
- Please provide the following information:

From inception \_\_\_\_\_ thru \_\_\_\_\_  
Month/Day/Year Month/Day/Year

### GROSS RECEIPTS TO DATE

Contributions, Gifts & Grants \$ \_\_\_\_\_

Program Service Revenue \_\_\_\_\_

Dues \_\_\_\_\_

Interest & Dividends \_\_\_\_\_

Rents \_\_\_\_\_

FundRaising Events \_\_\_\_\_

Other Revenue \_\_\_\_\_

TOTAL \$ \_\_\_\_\_

### ASSETS

Cash \$ \_\_\_\_\_

Accounts Receivable \_\_\_\_\_

Other Receivables \_\_\_\_\_

Inventory \_\_\_\_\_

Investments \_\_\_\_\_

Land, Buildings, Equip. \_\_\_\_\_

Other Assets \_\_\_\_\_

TOTAL \$ \_\_\_\_\_

(IN LIEU OF THE ABOVE FINANCIAL INFORMATION, A CURRENT TREASURERS REPORT MAY BE SUBSTITUTED, PROVIDED THAT IT PROVIDES SUBSTANTIALLY THE SAME INFORMATION)

### CERTIFICATION

*UNDER PENALTY OF PERJURY, THE UNDERSIGNED DECLARE AND CERTIFY THAT THE INFORMATION CONTAINED IN THIS STATEMENT AND ALL ATTACHED SHEETS IS TRUE AND CORRECT TO THE BEST OF OUR KNOWLEDGE*

*Note: The President or other authorized officer and the chief fiscal officer of the organization are both required to sign. This must be two different individuals. If entity is a Trust, the form must be signed by two officers of a corporate charitable organization or by two trustees if not a corporate organization.*

\_\_\_\_\_  
Name and Title

\_\_\_\_\_  
Signature and Date Signed

\_\_\_\_\_  
Address

\_\_\_\_\_  
Signature and Date Signed

\_\_\_\_\_  
Name and Title

\_\_\_\_\_  
Address

**A COMPLETE ANNUAL FINANCIAL REPORT (AG990-IL with all required attachments and applicable fees) is due within six months after the organization's fiscal year end. A REPORT WILL NOT BE CONSIDERED FILED UNLESS IT IS COMPLETE. A COMPLETE ANNUAL FINANCIAL REPORT must include the following items:**

1. **\$15 Annual Filing Fee** - Make check or money order payable to "ILLINOIS CHARITY BUREAU FUND." **An annual financial report submitted without proper fees will not be considered filed.**
  - **Soliciting Organizations** are required to pay a \$15 Annual Report Filing Fee if gross contributions are greater than \$15,000 or assets are greater than \$25,000.
  - **Trust Organizations registered under the Charitable Trust Act only** are required to pay a \$15 Annual Report Filing Fee if gross revenues or assets are greater than \$25,000.
2. **Form AG990-IL** - Complete all sections and line items applicable to the organization. See 7 below for **Simplified Filing Option for Small Organizations**. **An annual financial report submitted with an incomplete Form AG 990-IL will not be considered filed.**
  - A. **CO#:** Include CO# on the Form AG 990-IL. Correct any incorrect name or address information if using preprinted form and highlight any corrections.
  - B. **SIGNATURES:** The Form AG 990-IL must be signed by **two** different officers (president or other authorized officer and the chief fiscal officer) or by two trustees. One signature shall be accepted if there is only one trustee. **A Form AG 990-IL without required signatures is incomplete.**
  - C. **Part I, Line D:** Report "contributions" as defined by the Solicitation for Charity Act. The Solicitation for Charity Act defines "contributions" to include the **gross** amounts of cash donations as well as **gross** sums paid by the public for merchandise, special events, rights or services of the organization. **A Form AG 990-IL that fails to report "contributions" as defined by the Solicitation for Charity Act is incomplete.** (A complete definition of "contribution" under the Solicitation for Charity Act is shown on the back of these instructions.)
  - D. **Part II, Line J1:** Report all program costs associated with a combined fund-raising appeal to the extent such was allocated to Charitable Program Service Expense and entered on line J as Charitable Program Service Expense. The amount should equal the amount reported on the back of the AG990-IL form, question 7b(ii). You must have and maintain the documentation to support the allocations made.
  - E. **Part III, Line S:** Report fees paid to all fund-raising consultants during the year. Attach a list identifying each consultant by name and address and specify the amount paid to each.
  - F. **Part V, Lines W, X, Y Program Service Codes:** Select up to three codes from those on back of these instructions which best describe the program service(s) for which the organization spent funds.
3. **IRS Return or Report** - IRS form 990 (excluding Schedule B), 990EZ (excluding Schedule B), 990PF, 1041, 1120 or other, must be attached if required by the IRS. If the organization did not file a federal return or report, attach explanation. **An annual financial report submitted without the required federal return or report is incomplete.**
4. **Audited Financial Statements** – must be attached by a public charity if contributions exceeded \$500,000 **or** if the public charity raised contributions in excess of \$25,000 through the services of professional fund-raiser. The Solicitation for Charity Act defines "contributions" to include the **gross** amounts of cash donations as well as gross sums paid by the public for merchandise, special events, rights or services of the organization. (A complete definition of "contribution" under the Solicitation for Charity Act is shown on the back of these instructions.) **An annual financial report without required audited financial statements is incomplete.**
5. **Reviewed Financial Statements** – must be attached by a public charity whose fund-raising functions are carried on solely by staff and volunteers and who receive contributions in excess of \$300,000 but not in excess of \$500,000. The Solicitation for Charity Act defines "contributions" to include the gross amounts of cash donations as well as gross sums paid by the public for merchandise, special events, rights or services of the organization. (A complete definition of "contribution" under the Solicitation for Charity Act is shown on the back of these instructions.) **An annual financial report without required reviewed financial statements is incomplete.**
6. **Form IFC - Report of Individual Fundraising Campaign** - If the organization used a paid professional fund-raiser, a separate Form IFC is required for each campaign, and each must be signed by **both** the professional fund-raiser **and** an officer or director of the organization. **An annual financial report without the required Form IFC is incomplete.**
7. **Simplified Filing Option for Small Organizations:**
  - **Soliciting Organizations** with gross contributions and assets of \$25,000 or less during the fiscal year may file an AG990-IL with all required signatures, disclosing only total revenue, total expenditures, and assets at the fiscal year end (Line A, G and O of the AG990-IL). A \$15 annual report filing fee is due only if gross contributions were more than \$15,000.
  - **Trust Organizations registered solely under the Charitable Trust Act** with gross revenue and assets of \$25,000 or less during the fiscal year may file an AG990-IL with all required signatures, disclosing only total revenue, total expenditures, and assets at the fiscal year end (Line A, G and O of the AG990-IL). A \$15 annual report filing fee is not due.

**60 DAY EXTENSION and LATE REPORT FILING FEES:**

- A 60 day extension will be granted only upon the filing of a written request with the Attorney General prior to the report due date.
- If a proper and complete annual report (AG990-IL with all required attachments and applicable fees) or a written extension request is not received prior to the due date, a \$100 late report filing fee (checks payable to the "Illinois Charity Bureau Fund") is required by Illinois law. The report cannot be accepted and will not be considered filed if it is late and the late fee is not paid.

Submit the complete annual financial report (AG990-IL with all required attachments and applicable fees) or written extension request to:

OFFICE OF THE ATTORNEY GENERAL  
CHARITABLE TRUST BUREAU  
ATTN: ANNUAL REPORT SECTION  
115 S. LASALLE ST  
CHICAGO, IL 60603  
(312) 814-2595

# Instructions for Form 1023-EZ



(Rev. January 2025)

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

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

Contents	Page
General Instructions	<a href="#">1</a>
Purpose of Form	<a href="#">1</a>
Who Can File This Form	<a href="#">1</a>
How To File	<a href="#">2</a>
User Fee	<a href="#">2</a>
When To File (Effective Date of Exemption)	<a href="#">2</a>
Application Process	<a href="#">2</a>
Filing Assistance	<a href="#">2</a>
Signature Requirements	<a href="#">2</a>
Annual Filing Requirements	<a href="#">2</a>
Public Inspection	<a href="#">2</a>
State Registration Requirements	<a href="#">3</a>
Donor Reliance on a Favorable Determination	<a href="#">3</a>
Specific Instructions	<a href="#">3</a>
Part I. Identification of Applicant	<a href="#">3</a>
Part II. Organizational Structure	<a href="#">4</a>
Part III. Your Specific Activities	<a href="#">5</a>
Part IV. Foundation Classification	<a href="#">8</a>
Part V. Reinstatement After Automatic Revocation	<a href="#">12</a>
Part VI. Signature	<a href="#">12</a>
Form 1023-EZ Eligibility Worksheet (Must be completed prior to completing Form 1023-EZ)	<a href="#">14</a>
National Taxonomy of Exempt Entities (NTEE) Codes.	<a href="#">23</a>

## Future Developments

For the latest information about developments related to Form 1023-EZ and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1023EZ](https://www.irs.gov/Form1023EZ).

## What's New

**Form 1023-EZ Eligibility Worksheet.** Some questions on the eligibility worksheet were updated. Question 29 was modified, and questions 31 through 34 were added.

## Reminder

**Don't include social security numbers on publicly disclosed forms.** Because the IRS is required to disclose approved exemption applications and information returns, exempt organizations should not include social security numbers on these forms. Documents subject to disclosure include correspondence with the IRS about the filing.

## Photographs of Missing Children

The Internal Revenue Service is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](https://www.nccmec.org/). Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

## Email Subscription

The IRS has established a subscription-based email service for tax professionals and representatives of tax-exempt organizations. Subscribers will receive periodic updates from the IRS regarding exempt organization tax law and regulations, available services, and other information. To subscribe, visit [IRS.gov/Charities](https://www.irs.gov/Charities).

## General Instructions

**“You” and “Us.”** Throughout these instructions and Form 1023-EZ, the terms “you” and “your” refer to the organization that is applying for tax-exempt status. The terms “us” and “we” refer to the Internal Revenue Service.

## Purpose of Form

Form 1023-EZ is the streamlined version of Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. Any organization may file Form 1023 to apply for recognition of exemption from federal income tax under section 501(c)(3). Only certain organizations are eligible to file Form 1023-EZ (see *Who Can File This Form*, below).

**Note.** Most organizations seeking exemption from federal income tax under section 501(c)(3) are required to complete and submit an application. However, the following types of organizations may be considered tax exempt under section 501(c)(3) even if they do not file Form 1023 or Form 1023-EZ.

- Churches, including synagogues, temples, and mosques.
- Integrated auxiliaries of churches and conventions or associations of churches.
- Any organization that has gross receipts in each taxable year of normally not more than \$5,000.

## Who Can File This Form

Only certain organizations are eligible to apply for exemption under section 501(c)(3) using Form 1023-EZ. To determine if you are eligible to file Form 1023-EZ, you must complete the [Form 1023-EZ Eligibility Worksheet](#).



**If you answer “Yes” to *any* of the worksheet questions, you are not eligible to apply for exemption under section 501(c)(3) using Form 1023-EZ. You must apply on Form 1023. If you answer “No” to *all* of the worksheet questions, you may apply using Form 1023-EZ.**



Before completing either Form 1023 or Form 1023-EZ, we recommend reading “Life Cycle of an Exempt Organization” at [IRS.gov/Charities](https://www.irs.gov/Charities).

## How To File

Form 1023-EZ can only be filed electronically by going to [IRS.gov/Form1023EZ](https://www.irs.gov/Form1023EZ) or [Pay.gov](https://www.pay.gov) (enter the term “Form 1023-EZ” in the search box). We will not accept printed copy submissions of the application.



We recommend you preview and print a copy of your application for your records before submitting it electronically.

## User Fee

A user fee is required to process your application. This fee must be paid through [Pay.gov](https://www.pay.gov) when you file your application. Payments can be made directly from your bank account or by credit/debit card. For the current exempt organization user fee amounts, go to [IRS.gov/charities-non-profits/user-fees-for-tax-exempt-and-government-entities-division](https://www.irs.gov/charities-non-profits/user-fees-for-tax-exempt-and-government-entities-division). You can also call 877-829-5500.

## When To File (Effective Date of Exemption)

Generally, if you file Form 1023-EZ within 27 months after the end of the month in which you were legally formed, and we approve the application, the legal date of formation will be the effective date of your exempt status.

If you do not file Form 1023-EZ within 27 months of formation, the effective date of your exempt status will be the date you filed Form 1023-EZ (submission date).

If you have been in existence for more than 27 months, and you believe you qualify for an earlier effective date of the exemption for the organization than the submission date, you can now only request the earlier effective date by completing Form 1023 in its entirety instead of completing Form 1023-EZ.

**Note.** If you have been automatically revoked and are seeking retroactive reinstatement, see [Part V. Reinstatement After Automatic Revocation](#) of these instructions.

## Application Process

Submitting this application does not guarantee exemption will be recognized. If your application is incomplete or not completed correctly, it may be rejected. In addition, you may be contacted for additional information. Also, the IRS will select a statistically valid random sample of applications for pre-determination reviews, which may also result in requests for additional information.

## Filing Assistance

For help in completing this form or general questions relating to an exempt organization, call Exempt Organization Customer Account Services toll free at 877-829-5500. You may also access information on our website at [IRS.gov/Charities](https://www.irs.gov/Charities).

The following publications are available to you for further information.

- [Publication 517, Social Security and Other Information for Members of the Clergy and Religious Workers](#)
- [Publication 526, Charitable Contributions](#)
- [Publication 557, Tax-Exempt Status for Your Organization](#)
- [Publication 598, Tax on Unrelated Business Income of Exempt Organizations](#)
- [Publication 1771, Charitable Contributions—Substantiation and Disclosure Requirements](#)

- [Publication 1828, Tax Guide for Churches and Religious Organizations](#)
- [Publication 3079, Tax-Exempt Organizations and Gaming](#)
- [Publication 3833, Disaster Relief: Providing Assistance Through Charitable Organizations](#)
- [Publication 4220, Applying for 501\(c\)\(3\) Tax-Exempt Status](#)
- [Publication 4221-PC, Compliance Guide for 501\(c\)\(3\) Public Charities](#)
- [Publication 4221-PF, Compliance Guide for 501\(c\)\(3\) Private Foundations](#)

## Signature Requirements

An officer, director, or trustee listed in Part I, line 8, who is authorized to sign for the organization must sign Form 1023-EZ. The signature must be accompanied by the title or authority of the signer and the date.

## Annual Filing Requirements

Generally, an organization that qualifies for exemption under section 501(c)(3) is required to file an annual return in accordance with section 6033(a). However, an eligible organization, other than a private foundation, that normally has gross receipts of \$50,000 or less is not required to file an annual return, but must furnish an annual electronic notice on Form 990-N (e-Postcard) providing the information required by section 6033(i). See Rev. Proc. 2011-15, 2011-3 I.R.B. 322. Failure to file a required return or notice for 3 consecutive years will result in auto-revocation of your tax-exempt status.

An organization that is required to file a Form 990-series annual information return or submit Form 990-N must do so even if its application for recognition of exemption has not been filed or has been filed but not yet approved.

If an annual information return or tax return is due while Form 1023-EZ is pending, complete the return, check the “Application pending” box in the heading, and send the return to the address indicated in the instructions.

If Form 990-N is due while Form 1023-EZ is pending, the organization may need to contact the IRS at 877-829-5500 and ask for an account to be established for the organization so that it may file the notice.

Information on annual information return and electronic notice filing requirements and exceptions to the filing requirements may be found in Pub. 557 and at [IRS.gov/Charities](https://www.irs.gov/Charities).

Form 1023-EZ does not allow you to request an exception to filing Form 990, Return of Organization Exempt From Income Tax; Form 990-EZ, Short Form Return of Organization Exempt From Income Tax; or Form 990-N. If your request for recognition of tax-exempt status is granted on Form 1023-EZ, you will be required to submit Form 990, 990-EZ, or 990-N depending on your gross receipts and assets. If you believe that you meet an exception to filing Form 990, 990-EZ, or 990-N, and wish to obtain that exception at the time of filing your application, then you should submit Form 1023 instead of Form 1023-EZ. Otherwise, you may request IRS recognition of this exception by filing Form 8940, Request for Miscellaneous Determination. A user fee must accompany Form 8940.

**Note.** You do not need to notify the IRS that you are excepted from the annual filing requirement under section 6033(a) if your basis for the exception is that you are not a private foundation, your gross receipts are normally \$50,000 or less, and you are filing Form 990-N.

## Public Inspection

**Information available for public inspection.** If we approve exempt status under section 501(c)(3), both you and the IRS

must make your application and related documents available for public inspection. For more information, please go to [IRS.gov/Charities-&Non-Profits/Exempt-Organization-Public-Disclosure-and-Availability-Requirements](https://www.irs.gov/Charities-&Non-Profits/Exempt-Organization-Public-Disclosure-and-Availability-Requirements).

## State Registration Requirements

Tax exemption under section 501(c)(3) is a matter of federal law. After receiving federal tax exemption, you may also be required to register with one or more states to solicit contributions or to obtain exemption from state taxes. The National Association of State Charity Officials (NASCO) maintains a website that provides informational links to the various states for these purposes. It can be accessed at [nasconet.org](https://nasconet.org).

## Donor Reliance on a Favorable Determination

Generally, donors and contributors may rely on an organization's favorable determination letter under section 501(c)(3) until the IRS publishes notice of a change in status, unless the donor or contributor was responsible for or aware of the act or failure to act that results in the revocation of the organization's determination letter. See Rev. Proc. 2018-32, 1028-23 I.R.B. 739.

---

## Specific Instructions

Before completing the Form 1023-EZ, you must complete the [Form 1023-EZ Eligibility Worksheet](#). If you meet the eligibility requirements, you must check the box at the top of Form 1023-EZ to attest that you are eligible to file the form. By checking the box, you are also attesting that you have read and understand the requirements to be exempt under section 501(c)(3). You are not required to submit the eligibility worksheet with your form. However, you should retain the worksheet for your records.

You must also check the boxes regarding your gross receipts and total assets. If you check "Yes" to those questions, you do not meet the requirements to submit Form 1023-EZ; instead, file Form 1023. For additional information regarding the gross receipts and assets requirements, see questions 1 through 3 on the Form 1023-EZ Eligibility Worksheet.

### Part I. Identification of Applicant

**Line 1a. Full name of organization.** Enter your complete name exactly as it appears in your organizing document, including amendments.

**Line 1b. Care of name.** If you have an "in care of" name, enter it here; otherwise, leave this space blank.

**Line 1c–1f. Mailing address.** Enter your complete address where all correspondence will be sent. If mail is not delivered to the street address and you have a P.O. box, enter your box number instead of the street address.

**Line 2. Employer identification number (EIN).** Enter the nine-digit EIN assigned to you.



*You will not be able to submit this application until you have obtained an EIN.*

All organizations must have an EIN. An EIN is required regardless of whether you have employees.

If the organization doesn't have an EIN, it must apply for one. An EIN can be applied for by visiting the IRS website at [IRS.gov/EIN](https://www.irs.gov/EIN).

The organization may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. Organizations outside the United

States or U.S. territories may also apply for an EIN by calling 267-941-1099 (not toll-free). Don't apply for an EIN more than once.

**Line 3. Month tax year ends (01–12).** Enter the month that your tax year (annual accounting period) ends, using a two-digit number format. For example, if your annual accounting period ends in December, enter "12." Your annual accounting period is the 12-month period on which your annual financial records are based. Your first tax year could be less than 12 months. Check your bylaws or other rules of operation for consistency with the annual accounting period entered on line 3.

**Line 4. Person to contact if more information is needed.**

Enter the name and title of the person to contact if more information is needed. The person to contact may be an officer, director, trustee, or other individual who is permitted to speak with us according to your bylaws or other rules of operation. Your person to contact may also be an "authorized representative," such as an attorney, certified public accountant (CPA), or enrolled agent (EA).

**Note.** We will request a Form 2848, Power of Attorney and Declaration of Representative, if we need to contact an authorized representative for additional information.

**Line 5. Contact telephone number.** Provide a daytime telephone number for the contact listed on line 4.

**Line 6. Fax number.** You may provide a fax number for the contact listed on line 4.

**Line 7. User fee submitted.** Pay.gov will populate this field with the current user fee for filing Form 1023-EZ.

**Line 8. List the names, titles, and mailing addresses of your officers, directors, and/or trustees.** Enter the full names, titles, and mailing addresses of your officers, directors, and/or trustees. You may use the organization's address for mailing. If you have more than five, list only five in the order below.

1. President or chief executive officer or chief operating officer.
2. Treasurer or chief financial officer.
3. Chairperson of the governing body.
4. Any officers, directors, and trustees who are substantial contributors (not already listed above).
5. Any other officers, directors, and trustees who are related to a substantial contributor (not already listed above).
6. Voting members of the governing body (not already listed above).
7. Officers (not already listed above).

If an individual serves in more than one office (for example, as both an officer and director), list this individual on only one line and list all offices held.

An officer is a person elected or appointed to manage the organization's daily operations, such as president, vice president, secretary, treasurer, and, in some cases, board chair. The officers of an organization are determined by reference to its organizing document, bylaws, or resolutions of its governing body, or otherwise designated consistent with state law.

A director or trustee is a member of the organization's governing body, but only if the member has voting rights.

**Line 9a. Organization's website.** Enter your current website address, as of the date of filing this application. If you do not maintain a website, leave this space blank.

**Line 9b. Organization's email.** Enter your email address to receive educational information from us in the future. Because of

security concerns, we cannot send or respond to confidential information via email.

## Part II. Organizational Structure

**Line 1. Entity type.** Only certain corporations, unincorporated associations, and trusts are eligible for tax-exempt status under section 501(c)(3). Sole proprietorships, partnerships, and loosely affiliated groups of individuals are not eligible. Check the appropriate box to indicate whether you are a corporation, an association, or a trust.

**Note.** Even though limited liability companies (LLCs) are eligible to receive exemption under section 501(c)(3), they are not eligible to apply for exemption using this form.

**Corporation.** A “corporation” is an entity organized under a federal or state statute, or a statute of a federally recognized Indian tribal or Alaskan native government. A corporation’s organizing document is generally referred to as its “articles of incorporation.” A corporation must be incorporated under the non-profit or non-stock laws of the jurisdiction in which it incorporates.

**Unincorporated association.** An “unincorporated association” formed under state law must have at least two members who have signed a written document for a specifically defined purpose.

**Trust.** A trust may be formed by a trust agreement or a declaration of trust. A trust may also be formed through a will.

**Line 2. Necessary organizing document.** See below for your organization type.

**Corporation.** If incorporated under a federal, state, or federally recognized Indian tribal or Alaskan native government statute, you have a “necessary organizing document” if your organizing document shows certification of filing. This means your organizing document shows evidence that on a specific date it was filed with and approved by an appropriate state authority.

**Unincorporated association.** In order to be a “necessary organizing document,” your articles of organization must include your name, your purpose(s), the date the document was adopted, and the signatures of at least two individuals.

Bylaws may be considered an organizing document only if they are properly structured to include your name, purpose(s), signatures, and intent to form an organization.

**Trust.** In order for your trust agreement or declaration of trust to be a “necessary organizing document,” it must contain appropriate signature(s) and show the exact date it was formed.

**Line 3. Formation date.** See below for your organization type.

**Corporation.** If you are a corporation, you should enter the date that the appropriate authority filed your articles of incorporation or other organizing document.

**Unincorporated association.** If you are an unincorporated association, you should enter the date that your organizing document was adopted by the signatures of at least two individuals.

**Trust.** If your trust was formed by a trust agreement or a declaration of trust and does not provide for distributions to non-charitable interests, enter the date the trust was funded. Generally, a trust must be funded with property, such as money, real estate, or personal property, to be legally created.

If your trust document provides for distributions for non-charitable interests, enter the date on which these interests expired. If your trust agreement continues to provide for non-charitable interests, you will not qualify for tax-exempt status.

If you were formed by a will, enter the date of death of the testator or the date any non-charitable interests expired, whichever is later.

**Note.** If you amended your organizational documents to comply with the requirements of section 501(c)(3), enter the date of amendment, unless the amendment was nonsubstantive within the meaning of Rev. Proc. 2024-5, 2024-1 I.R.B. 262 (or its successor).

**Line 4. State of formation.** Enter the jurisdiction (for instance, the state or the federally recognized tribal government) under the laws of which you were incorporated or otherwise formed. If you are a corporation, this may not be the place in which you are physically located. For example, if you are physically located in New York, but incorporated under Massachusetts law, enter Massachusetts.

**Line 5. Purpose(s) clause.** Your organizing document must limit your purposes to those described in section 501(c)(3). Those purposes are charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals. See discussion of these purposes under Part III, line 3 of these instructions.

If your purposes are limited by referring to section 501(c)(3), your organizing document also properly limits your purposes. For example, the phrase “relief of the elderly within the meaning of section 501(c)(3)” in your organizing document also properly limits your purposes.

However, if the purposes listed in your organizing document are broader than those listed in section 501(c)(3), you should amend your organizing document before applying for recognition of exemption. A reference to section 501(c)(3) will not ensure that your purposes are limited to those described in section 501(c)(3). All of the language in your organizing document must be considered. The following is an example of an acceptable purpose clause:

*The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.*

See Pub. 557 for further information and examples of how to limit your purposes.

**Line 6. Activities not in furtherance of tax-exempt purposes.** Your organizing document must not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes described in section 501(c)(3). In other words, you are not organized exclusively for one or more exempt purposes if your organizing documents expressly empower you to carry on activities that further purposes outside the scope of section 501(c)(3), such as “to engage in the operation of a social club” or “to engage in a manufacturing business,” regardless of the fact that your organizing document may state that you are created for “charitable purposes within the meaning of section 501(c)(3) of the Code.”

Further, your net earnings must not inure to the benefit of private shareholders or individuals. You must establish that you will not be organized or operated for the benefit of private interests, such as the founder or the founder’s family, shareholders of the organization, other designated individuals, or persons controlled directly or indirectly by such private interests. Also, you must not, as a substantial part of your activities, attempt to influence legislation (however, eligible organizations may elect an expenditure limit instead of the “no substantial part” limit), and you are prohibited from participating to any extent in a political campaign for or against any candidate for public office.

The following is an example of an acceptable clause:

*No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes described in section 501(c)(3). No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.*

See Pub. 557 for further information and examples of acceptable language that expressly limits you to engage in activities in furtherance of one or more exempt purposes described in section 501(c)(3).

 See the instructions for Part III, later, for more information on activities that exclusively further one or more exempt purposes, and certain activities that are prohibited or restricted for organizations exempt from federal income tax under section 501(c)(3).

**Line 7. Dissolution clause.** Your organizing document must permanently dedicate your assets for a section 501(c)(3) purpose. This means that if you dissolve your organization in the future, your assets must be distributed for an exempt purpose described in section 501(c)(3), or to the federal government, or to a state or local government, for a public purpose.

If your organizing document states that your assets would be distributed to members or private individuals or for any purpose other than those provided in section 501(c)(3), you must amend your organizing document to remove such statements before you apply for recognition of exemption.

The following is an example of an acceptable dissolution clause:

*Upon the dissolution of this organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.*

Naming a specific organization or organizations to receive your assets upon dissolution will be acceptable only if your articles state that the specific organization(s) must be exempt under section 501(c)(3) at the time your dissolution takes place and your organizing document provides for distribution for one or more exempt purposes within the meaning of section 501(c)(3) if the specific organization(s) are not exempt.

See Pub. 557 for further information and examples of acceptable language for dedication of assets upon dissolution in your organizing document.

**Operation of state law.** The laws of certain states provide for the distribution of assets upon dissolution. Therefore, specific written language regarding distribution of assets upon dissolution may not be needed in the organizing documents of exempt organizations organized in those states. Organizations that are organized in these *cy pres* states should be aware of

their specific state requirements. Operation of state law is based on Rev. Proc. 2024-22, 2024-22 I.R.B. 1332.



State law does not override an inappropriate dissolution clause. If you are organized in a *cy pres* state and do not have a dissolution clause, state law is sufficient to meet the dissolution clause. However, if you have an inappropriate dissolution clause (for example, a clause specifying that assets will or may be distributed to officers and/or directors upon dissolution), state law will not override this inappropriate clause, and you will need to amend your organizing document to remove the inappropriate clause before you apply for recognition of exemption.

## Part III. Your Specific Activities

Consider your past, present, and planned activities when responding to these questions.

**Line 1.** Briefly describe your mission or most significant activities (limit 250 characters). Describe the most significant activity or activities you conduct or will conduct to accomplish your tax-exempt 501(c)(3) purposes (see below for examples and a description of various 501(c)(3) purposes). For example, an organization that plans to provide relief for the poor and distressed by providing free meals at a homeless shelter could enter “We will provide relief for the poor and distressed by providing free meals at a homeless shelter.”

Don't refer to or repeat purposes in your organizing document or speculate about potential future programs. You should describe either actual or planned mission or activities. For example, an organization that furthers educational purposes by operating an after-school homework club could enter “We further educational purposes by operating an after-school homework club.” If the organization was also contemplating offering scholarships in the future but currently had no definitive plans to do so, then the scholarship activity would be speculative and should not be described.

### Examples of activities or missions that were determined to further tax-exempt 501(c)(3) purposes:

**Example 1.** In Rev. Rul. 69-161, 1969-1 C.B. 149, a nonprofit legal aid society that was organized and operated for the purpose of providing free legal services to indigent persons who were otherwise financially incapable of obtaining such services qualified for exemption under section 501(c)(3) as a charitable organization providing relief to the poor and distressed.

**Example 2.** In Rev. Rul. 67-148, 1967-1 C.B. 132, an organization formed to increase the knowledge of its members and the public about historic events by researching, studying, and involving its members in historically accurate reenactments to which the public was invited qualified for exemption under section 501(c)(3) as an educational organization.

**Example 3.** In Rev. Rul. 74-194, 1974-1 C.B. 129, an organization formed to prevent cruelty to animals by subsidizing spaying and neutering for pet owners who otherwise couldn't afford the services qualified for the exemption under section 501(c)(3) as an organization formed and operated exclusively for the prevention of cruelty to animals.

### Examples of activities or missions that were determined to not further tax-exempt 501(c)(3) purposes:

**Example 1.** In *Wendy L. Parker Rehabilitation Foundation Inc. v. Commissioner*, T.C. Memo. 1986-348, an organization created to aid an open-ended class of persons suffering from a disease or illness wasn't described in section 501(c)(3) because it anticipated spending a portion of its income for the benefit of one specifically named individual. The specifically named individual's family controlled the organization and made significant contributions to it. The distributions for her support

relieved them of the economic burden of providing for her care and thus constituted prohibited inurement of the organization's fund. The benefit didn't flow primarily to the general public as required under Regulations section 1.501(c)(3)-1(d)(1)(ii) and instead provided an impermissible private benefit.

**Example 2.** In Rev. Rul. 71-395, 1971-2 C.B. 228, an organization created as a cooperative art gallery formed by artists to exhibit and sell their works didn't qualify for exemption under section 501(c)(3) because the gallery was a vehicle for advancing the careers of the artists and for promoting the sale of their works. The Revenue Ruling explains that "the gallery serves the private purposes of its members, even though the exhibition and sale of paintings may be an educational activity in other respects." The organization failed to qualify for exemption because it was operated for the benefit of private individuals within the prohibition of Regulations section 1.501(c)(3)-1(d)(ii).

**Example 3.** In Rev. Rul. 67-367, 1967-2 C.B. 188, an organization was created to operate a scholarship fund plan for making payments to preselected, specifically named individuals. The subscribers deposited a certain amount of money with a designated bank. The subscribers also named a specific child to be the recipient of the scholarship money. The organization failed to qualify for exemption under section 501(c)(3) because it was operated for the benefit of private interests, the designated recipients, rather than to serve a public interest.

## **Line 2. National Taxonomy of Exempt Entities (NTEE) code.**

An NTEE code is a three-character series of letters and numbers that generally summarize an organization's purpose. Enter the code that best describes your organization from the [list of NTEE codes](#), later. For more information and more detailed definitions of these codes developed by the National Center for Charitable Statistics (NCCS), visit the Urban Institute, NCCS website at [nccs.urban.org](http://nccs.urban.org).

**Note.** NTEE codes are also used for purposes other than identification of organizations described in section 501(c)(3). Therefore, all codes in the list do not necessarily describe a 501(c)(3) purpose. Selecting the appropriate NTEE code is important as some donors use the codes to identify potential recipients of grants.

**Line 3. Exempt purposes.** In order to qualify for exemption as an organization described in section 501(c)(3), you must be organized and operated exclusively for one or more of the following purposes: charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, or preventing cruelty to children or animals. An organization is not regarded as being organized and operated exclusively for exempt purposes if more than an insubstantial part of its activities is not in furtherance of an exempt purpose. For more information, see Pub. 557.

**Note.** An organization does not qualify for exemption as an organization described in section 501(c)(3) if its purposes are illegal or contrary to public policy. See Rev. Rul. 71-447, 1971-2 C.B. 230 (a private school that does not have a racially nondiscriminatory policy as to students does not qualify for exemption). Furthermore, an organization operated for the primary purpose of carrying on a trade or business for profit shall not be exempt from taxation under section 501(c)(3), even if all of its profits are payable to one or more organizations exempt from taxation under section 501.

**Charitable.** The generally accepted legal definition of "charitable" includes relief of the poor, the distressed, or the underprivileged; advancement of religion; advancement of education or science; erecting or maintaining public buildings, monuments, or works; lessening the burdens of government; lessening neighborhood tensions; eliminating prejudice and discrimination; defending human and civil rights secured by law;

and combating community deterioration and juvenile delinquency.

**Religious.** To determine whether an organization meets the religious purposes test of section 501(c)(3), the IRS maintains two basic guidelines.

1. That the particular religious beliefs of the organization are truly and sincerely held. If there is a clear showing that the beliefs (or doctrines) are sincerely held by those professing them, the IRS will not question the religious nature of those beliefs.
2. That the practices and rituals associated with the organization's religious belief or creed are not illegal or contrary to clearly defined public policy. Therefore, an organization may not qualify for treatment as an exempt religious organization for tax purposes if its actions are contrary to well established and clearly defined public policy.

**Educational.** The term "educational," as used in section 501(c)(3), relates to:

- The instruction or training of the individual for the purpose of improving or developing his or her capabilities, or
- The instruction of the public on subjects useful to the individual and beneficial to the community.

An organization may be educational even though it advocates a particular position or viewpoint so long as it presents a sufficiently full and fair exposition of the pertinent facts as to permit an individual or the public to form an independent opinion or conclusion. An organization is not educational if its principal function is the mere presentation of unsupported opinion.

The term "educational" includes the provision of childcare away from the home if:

1. Substantially all of the care provided by the organization is to enable individuals (parents) to be gainfully employed, and
2. The services provided by the organization are available to the general public.

The following are examples of organizations which, if they otherwise meet the requirements of this section, are educational.

**Example 1.** An organization whose activities consist of presenting public discussion groups, forums, panels, lectures, or other similar programs. Such programs may be on radio or television.

**Example 2.** An organization which presents a course of instruction by means of correspondence or through the utilization of television or radio.

**Example 3.** Museums, zoos, planetariums, symphony orchestras, and other similar organizations.

**Scientific.** To be a scientific organization described in section 501(c)(3), an organization must be organized and operated in the public interest. Therefore, the term "scientific," as used in section 501(c)(3), includes the carrying on of scientific research in the public interest. Scientific research does not include activities of a type ordinarily carried on as an incident to commercial or industrial operations, as, for example, the ordinary testing or inspection of materials or products, or the designing or construction of equipment or buildings.

Scientific research will be regarded as carried on in the public interest if:

1. The results of such research (including any patents, copyrights, processes, or formulas resulting from such research) are made available to the public on a nondiscriminatory basis;

2. Such research is performed for the United States, or any of its agencies or instrumentalities, or for a state or political subdivision thereof; or
3. Such research is directed toward benefiting the public.

**Testing for public safety.** The term “testing for public safety,” as used in section 501(c)(3), includes the testing of consumer products, such as electrical products, to determine whether they are safe for use by the general public.

**To foster national or international amateur sports competition.** There are two types of amateur athletic organizations that can qualify for tax-exempt status. The first type is an organization that fosters national or international amateur sports competition, but only if none of its activities involve providing athletic facilities or equipment. The second type is a qualified amateur sports organization under section 501(j) (discussed below). The primary difference between the two is that a qualified amateur sports organization can provide athletic facilities and equipment.

An organization will be a qualified amateur sports organization under section 501(j) if it is organized and operated:

1. Exclusively to foster national or international amateur sports competition, and
2. Primarily to conduct national or international competition in sports or to support and develop amateur athletes for that competition.

The organization's membership can be local or regional in nature.

**Prevention of cruelty to children or animals.** Examples of activities that may qualify this type of organization for exempt status are:

1. Preventing children from working in hazardous trades or occupations,
2. Promoting high standards of care for laboratory animals, and
3. Providing funds to pet owners to have their pets spayed or neutered to prevent over-breeding.

**Line 4. Prohibited or restricted activities.** Certain activities are prohibited or restricted for organizations exempt from federal income tax under section 501(c)(3). Along with conducting activities that exclusively further one or more of the purposes listed in Part III, line 3, earlier, organizations exempt under section 501(c)(3) must:

**a) Refrain from supporting or opposing candidates in political campaigns in any way.**

An organization exempt under section 501(c)(3) is prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office. The prohibition applies to all campaigns, including campaigns at the federal, state, and local level.

Political campaign intervention includes any and all activities that favor or oppose one or more candidates for public office. The prohibition extends beyond candidate endorsements. Contributions to political campaign funds or public statements of position (verbal or written) made by or on behalf of an organization in favor of or in opposition to any candidate for public office clearly violate the prohibition on political campaign intervention. Distributing statements prepared by others that favor or oppose any candidate for public office will also violate the prohibition. Allowing a candidate to use an organization's assets or facilities will also violate the prohibition if other candidates are not given an equivalent opportunity.

Certain activities will require an evaluation of all the facts and circumstances to determine whether they result in political campaign intervention. For example, section 501(c)(3) organizations are permitted to conduct certain voter education activities (including the presentation of public forums and the publication of voter education guides) if they are carried out in a non-partisan manner. In addition, section 501(c)(3) organizations may encourage people to participate in the electoral process through voter registration and get-out-the-vote drives conducted in a non-partisan manner. However, voter education or registration activities conducted in a biased manner that favors (or opposes) one or more candidates is prohibited. For examples of relevant facts and circumstances, see Rev. Rul. 2007-41, 2007-1 C.B. 1421.

**b) Ensure that net earnings do not inure in whole or in part to the benefit of private shareholders or individuals (that is, board members, officers, key management employees, or other insiders).**

An organization is not operated exclusively for one or more exempt purposes if its net earnings inure in whole or in part to the benefit of private shareholders or individuals. The term “private shareholder or individual” refers to persons who have a personal and private interest in the organization, such as an officer, a director, or a key employee. Any amount of inurement may be grounds for loss of tax-exempt status.

**Note.** Examples of inurement include the payment of dividends and the payment of unreasonable compensation to private shareholders or individuals.

**c) Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially.**

An organization cannot conduct activities that further any purposes other than those described in Part III, line 3 of these instructions more than insubstantially, including benefiting private interests rather than the public as a whole. For example, an organization whose sole activity is the operation of a scholarship program for making payments to pre-selected, specifically named individuals is serving private interests rather than public interests. See Rev. Rul. 67-367, 1967-2 C.B. 188.

**d) Not be organized or operated for the primary purpose of conducting a trade or business that is unrelated to exempt purpose(s).**

An activity is an unrelated trade or business (and subject to unrelated business income tax) if it meets three requirements.

1. It is a trade or business.
2. It is regularly carried on.
3. It is not substantially related to furthering the exempt purpose(s) of the organization.

**Trade or business.** The term “trade or business” generally includes any activity conducted for the production of income from selling goods or performing services. An activity does not lose its identity as a trade or business merely because it is conducted within a larger group of similar activities that may or may not be related to the exempt purposes of the organization.

**Regularly carried on.** Business activities of an exempt organization ordinarily are considered regularly conducted if they show a frequency and continuity similar to, and are pursued in a manner similar to, comparable commercial activities of nonexempt organizations.

**Not substantially related.** A business activity is not substantially related to an organization's exempt purpose if it does not contribute importantly to accomplishing that purpose (other than through the production of funds). Whether an activity contributes importantly depends in each case on the facts involved.

For more information, see Pub. 598.

**e) Not devote more than an insubstantial part of activities to attempting to influence legislation.**

In general, if a substantial part of an organization's activities consists of carrying on propaganda or otherwise attempting to influence legislation, it does not qualify for exemption under section 501(c)(3).

Legislation includes action by Congress, any state legislature, any local council, or similar governing body, with respect to acts, bills, resolutions, or similar items (such as legislative confirmation of appointive office), or by the public in referendum, ballot initiative, constitutional amendment, or similar procedure. It does not include actions by executive, judicial, or administrative bodies.

An organization will be regarded as attempting to influence legislation if it contacts, or urges the public to contact, members or employees of a legislative body for the purpose of proposing, supporting, or opposing legislation, or if the organization advocates the adoption or rejection of legislation.

**TIP** Most public charities are eligible to elect under section 501(h) to have their legislative activities measured solely by an expenditure limit rather than by the "no substantial amount" limit. An election is made by filing Form 5768, *Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation*. If you are eligible and would like to make the election, file Form 5768. Private foundations cannot make this election.

For additional information on the expenditure limit or the no substantial amount limit, see [IRS.gov/Charities-&-Non-Profits/Lobbying](https://www.irs.gov/Charities-&-Non-Profits/Lobbying).

**f) Not provide commercial-type insurance as a substantial part of activities.**

An organization described in section 501(c)(3) shall be exempt from tax only if no substantial part of its activities consists of providing commercial-type insurance. The term "commercial-type insurance" does not include:

- Insurance provided at substantially below cost to a class of charitable recipients,
- Incidental health insurance provided by a health maintenance organization of a kind customarily provided by such organizations,
- Property or casualty insurance provided (directly or through an organization described in section 414(e)(3)(B)(ii)) by a church or convention or association of churches for such church or convention or association of churches,
- Providing retirement or welfare benefits (or both) by a church or a convention or association of churches (directly or through an organization described in section 414(e)(3)(A) or 414(e)(3)(B)(ii)) for the employees (including employees described in section 414(e)(3)(B)) of such church or convention or association of churches or the beneficiaries of such employees, and
- Charitable gift annuities.

**Line 5. Attempting to influence legislation.** Check "Yes" if you have attempted, or plan to attempt, to influence legislation. See the instructions for Part III, line 4, earlier, for a description of "attempting to influence legislation."

**Line 6. Compensation to officers, directors, or trustees.** Check "Yes" if you pay or plan to pay compensation to any of your officers, directors, or trustees.

Compensation includes salary or wages, deferred compensation, retirement benefits whether in the form of a qualified or non-qualified employee plan (pensions or annuities), fringe benefits (personal vehicle, meals, lodging, personal and family educational benefits, low interest loans, payment of

personal travel, entertainment, or other expenses, athletic or country club membership, and personal use of your property), and bonuses.

**Line 7. Donation of funds or payment of expenses to individuals.** Check "Yes" if you have donated funds to or paid expenses for individual(s), or plan to donate funds to or pay expenses for individual(s) (other than paying for or reimbursing employees' business expenses).



*An organization is not organized or operated exclusively for one or more exempt purposes unless it serves a public rather than a private interest. You do not qualify as tax exempt if you are organized or operated for the benefit of private interests such as designated individuals, the creator or his or her family, or shareholders of the organization. For example, you may not set up a scholarship program to pay for the education expenses of a designated individual, such as a contributor's family member. See Rev. Rul. 67-367, 1967-2 C.B. 188.*

**Line 8. Conducting activities or providing grants outside the United States.** Check "Yes" if you have conducted or plan to conduct activities outside the United States, or have provided or plan to provide grants or other assistance to individual(s) or organization(s) outside the United States. For purposes of this question, "outside the United States" means those locations other than the United States, and its territories.

**Line 9. Financial transactions with officers, directors, or trustees.** Check "Yes" if you have engaged in or plan to engage in financial transactions (for example, loans, grants, or other assistance, payments for goods or services, rents, etc.) with any of your officers, directors, or trustees, or any entities they own or control. See the glossary in the Form 990 instructions for a definition of "control."

**Line 10. Unrelated business gross income.** Check "Yes" if you have received or plan to receive unrelated business gross income of \$1,000 or more during a tax year. Exempt organizations that receive unrelated business gross income of \$1,000 or more during a tax year must file Form 990-T, Exempt Organization Business Income Tax Return. For more information, see Pub. 598.

**Line 11. Gaming activities.** Check "Yes" if you have conducted or plan to conduct bingo or other gaming activities. For more information, see Pub. 3079, Tax-Exempt Organizations and Gaming.

**Line 12. Disaster relief assistance.** Check "Yes" if you have provided or plan to provide disaster relief. For more information, see Pub. 3833, Disaster Relief: Providing Assistance Through Charitable Organizations.



*Because of the requirement that exempt organizations must serve a charitable class, you do not qualify as a tax-exempt disaster relief or emergency hardship organization if you provide assistance only to specific individuals, such as a few persons injured in a particular natural disaster. Similarly, donors cannot earmark contributions to a charitable organization for a particular individual or family.*

## Part IV. Foundation Classification

Every organization described in section 501(c)(3) has a foundation classification. The two main classifications are public charity and private foundation. A public charity generally has a broad base of support, while a private foundation generally receives its support from a small number of donors. Your foundation classification is important because it determines which tax rules govern your operations and which limitations apply to your donors' contributions. For example, deductibility of contributions to a private foundation is more limited than

contributions to a public charity. In addition, private foundations are subject to excise taxes that are not imposed on public charities, discussed later.

Section 509(a) provides that every section 501(c)(3) organization is a private foundation unless it qualifies for one of the public charity exceptions under section 509(a)(1), 509(a)(2), 509(a)(3), or 509(a)(4). Section 509(a)(1) public charities have nine sub-classifications; however, only three of those subclasses (described in the first three bullets below) can apply for exemption on Form 1023-EZ. Private foundations have two main sub-classifications.

**Note.** Private operating foundations can't apply for exemption on Form 1023-EZ (see question 28 on the Form 1023-EZ Eligibility Worksheet).



*You are solely responsible to check the line on Part IV of Form 1023-EZ that corresponds to your correct foundation classification. We will process your application with the classification you indicate based upon your representations.*

### Foundation classifications available to a Form 1023-EZ filer.

An organization eligible to apply for exemption using Form 1023-EZ will have one of the following foundation classifications.

- A section 509(a)(1) public charity described in section 170(b)(1)(A)(vi) that receives substantial support in the form of grants and contributions from governmental units, the general public, and other public charities. See the instructions for **Line 2a**, later.
- A section 509(a)(2) public charity that receives substantial revenues from a combination of contributions, membership fees, and gross receipts from activities that further its exempt purpose. See the instructions for **Line 2b**, later.
- A section 509(a)(1) public charity described in section 170(b)(1)(A)(iv) that operates for the benefit of a college or university that is owned or operated by a governmental unit. See the instructions for **Line 2c**, later.
- A private foundation (other than a private operating foundation). See the instructions for **Line 3**, later.

You can find a detailed description of the tax treatment of public charities and private foundations in chapter 3 of Pub. 557. Also see Pub. 526, which explains the limitations on deductibility of contributions for gifts to public charities and private foundations.

**Note.** Your foundation classification can change if the types, sources, and amounts of your revenues change.

**Determining your correct foundation classification.** In order to determine your correct foundation classification, you need to know the types, sources, and amounts of your revenues for the most recent 5-year period. If you are a new organization, base your determination on the types, sources, and amounts of revenue you actually received since your formation, together with the types, sources, and amounts of revenue you anticipate you will receive over the first 5 years of your existence.

Because of the low asset and revenue thresholds for Form 1023-EZ, the instructions later simplify the applicable tests for the types of public charity described in the instructions for Line 2a and Line 2b. You can obtain more detailed information about the public support tests for Line 2a and Line 2b in the Instructions for Schedule A (Form 990 or 990-EZ), Public Charity Status and Public Support. In addition, you can complete Schedule A (Form 990 or 990-EZ), Parts II and III as an alternative to the simplified calculation steps described later.

## Types of Revenue

**Gifts, grants, and contributions.** Gifts, grants, and contributions are transfers of money or property you receive

without providing goods or services in exchange. Include bequests and donations in this revenue type. Membership fees may also be treated as contributions when the member receives nothing of value in exchange for the membership fee. In addition, you can treat the value of services or facilities furnished by a governmental unit without charge, provided that the governmental unit would ordinarily charge for the use of its facilities. Treat contributions from members of a family as made by one person. Treat contributions by an individual and a business entity the individual controls as being made by the individual.

**Exempt-activity revenues.** Exempt-activity revenues include admissions fees, revenues from merchandise sold or services performed, or facilities furnished in any activity related to your tax-exempt purpose.

**Revenues from unrelated activities.** Revenues from activities unrelated to your exempt purpose don't count as public support for section 170(b)(1)(A)(vi) or 509(a)(2). Therefore, you need to identify these revenues and account for them separately from gifts, grants, contributions, exempt-activity revenues, and unusual grants. Revenues from activities unrelated to your exempt purpose include admissions fees, revenues from merchandise sold or services performed, or facilities furnished in any activity that is unrelated to your tax-exempt purpose. For the purposes of the Form 1023-EZ, we do not distinguish between revenues in this category that are taxable as unrelated business taxable income (UBTI) and revenues that are not UBTI because of an exception, nor do we factor in the deduction allowed on Schedule A (Form 990 and 990-EZ) for the tax on UBTI. See the Instructions for Schedule A (Form 990 and 990-EZ) and Pub. 598 for more information.

**Investment income.** Investment income includes interest, dividends, and similar items.

**Unusual grants.** "Unusual grants" are contributions from disinterested persons (that is, not your founder or members of your governing body) that are unusual (in terms of their size), that you do not anticipate will be recurring. For example, a one-time promise of "seed funding" to help you start operations and develop broad-based public support (whether received in a lump sum or over a period of years) could potentially be characterized as an unusual grant. Before you decide that a contribution is an "unusual grant," see chapter 3 of Pub. 557 for more information.

## Sources of Revenue

**Disqualified persons.** The term "disqualified person" has a specific meaning depending upon the circumstances. For the purposes of Form 1023-EZ and your foundation classification, the term "disqualified persons" includes any individual or organization that is any of the following.

1. A "substantial contributor" to you (defined below).
2. An officer, director, trustee, or any other individual who has similar powers or responsibilities.
3. An individual who owns more than 20% of the total combined voting power of a corporation that is a substantial contributor.
4. An individual who owns more than 20% of the profits interest of a partnership that is a substantial contributor.
5. An individual who owns more than 20% of the beneficial interest of a trust or estate that is a substantial contributor.
6. A member of the family of any individual described in 1, 2, 3, 4, or 5 above.
7. A corporation in which any individuals described in 1, 2, 3, 4, 5, or 6 above hold more than 35% of the total combined voting power.

8. A trust or estate in which any individuals described in 1, 2, 3, 4, 5, or 6 above hold more than 35% of the beneficial interests.
9. A partnership in which any individuals described in 1, 2, 3, 4, 5, or 6 above hold more than 35% of the profits interest.

**Substantial contributor.** A “substantial contributor” is any individual or organization that gave more than \$5,000 to you from the date you were formed or other date that your exemption would be effective, to the end of the year in which the contributions were received. This total amount contributed must also be more than 2% of all the contributions you received. A creator of a trust is treated as a substantial contributor regardless of the amount contributed.

For more information regarding substantial contributors, go to [IRS.gov/SubstantialContributor](https://www.irs.gov/SubstantialContributor).

**Family members.** A “member of the family” includes the spouse, ancestors, children, grandchildren, great-grandchildren, and their spouses.

For additional information concerning members of the family, go to [IRS.gov/FamilyMembers](https://www.irs.gov/FamilyMembers).

Further information about disqualified persons can be obtained at [IRS.gov/DisqualifiedPerson](https://www.irs.gov/DisqualifiedPerson).

**General public.** For the purposes of determining your foundation classification, the term “general public” includes any person who is not a disqualified person.

**Governmental unit.** Governmental unit means a state, a territory of the United States, or a political subdivision of a state or U.S. territory, the United States, or the District of Columbia. Treat taxes levied on your behalf that are paid to or spent on your behalf as being from a governmental unit. In addition, if a governmental unit provides services or facilities to you without charge, and it does not provide those services or facilities to the public without charge, you should treat the value of those services and facilities as being from a governmental unit.

**Public charity.** An organization described in section 501(c)(3) that makes a gift, grant or contribution to you, or pays exempt-service revenues to you, should inform you of its foundation classification.

**Foundation classification tests.** Lines 2a, 2b, 2c, and 3 each uses a different test. The specific test for each line is explained below.

You may only check one box in Line 2.

As an alternative to the tests described below, you can use the more detailed support calculations in Schedule A (Form 990 or 990-EZ), Part II (for Line 2a, or Line 2c), or Part III (for Line 2b).

**TIP** *If the IRS approves your application and you are classified as a public charity, then any year that you must file Form 990 or Form 990-EZ, you will use Schedule A (Form 990 or 990-EZ), to confirm that you continue to satisfy the section 170(b)(1)(A)(vi) or 509(a)(2) public support test. See Annual Filing Requirements, earlier.*

**Line 1.** Check “Yes” if you are applying for recognition as a church, school, or hospital (as described in section 170(b)(1)(A)(i), (ii), or (iii)). Also see questions 12 through 14 on the [Form 1023-EZ Eligibility Worksheet](#). If you are seeking recognition as a church, school, or hospital, you are not eligible to use Form 1023-EZ and should instead submit Form 1023 if you wish to obtain a determination letter from the IRS. However, churches (including synagogues, temples, and mosques) and integrated auxiliaries of churches and conventions or associations of churches may be considered tax exempt under section 501(c)(3) even if they do not file Form 1023.

Check “No” if you are not applying for recognition as a church, school, or hospital (as described in section 170(b)(1)(A)(i), (ii), or (iii)).

**Line 2a.** Check this box if you meet, or reasonably expect to meet, the requirements for the 170(b)(1)(A)(vi) public support test.

Use the calculation in steps 1–7 below to determine whether you can check Line 2a because you meet, or reasonably expect to meet, the applicable public support test. An organization “normally” receives the requisite amount of public support and meets the 33<sup>1</sup>/<sub>3</sub>% public support test or the facts and circumstances test during its first five taxable years as a section 501(c)(3) organization if the organization can reasonably be expected to meet the requirements of the 33<sup>1</sup>/<sub>3</sub>% support test or the facts and circumstances test during that period. For additional information about the 33<sup>1</sup>/<sub>3</sub>% support test and the “facts and circumstances” test, see Pub. 557 and Regulations section 1.170A-9(f). For the calculations below, combine revenues for the most recent 5-year period. If you are a new organization, base your calculation on revenues you have actually received since your formation as well as revenues you reasonably anticipate you will receive over the first 5 years of your existence. You can also use this support calculation for Line 2c.

**Step 1.** Total all gifts, grants, and contributions (including those from governmental units and public charities). Don’t include exempt-activity revenues and unusual grants.

**Step 2.** Multiply the amount from Step 1 by 2% (0.02). This is your 2% threshold amount. Gifts, grants, or contributions from persons other than governmental units and public charities can be treated as public support only up to the 2% threshold.

**Step 3.** Excluding gifts, grants, and contributions from governmental units and public charities, add together contributions of any person that exceed the 2% threshold amount calculated in Step 2.

**Example.** If the amount in Step 1 is \$150,000, the 2% threshold is \$3,000. If, over the 5-year period, one individual donor gave \$4,000, another individual donor gave \$3,250, and the rest of the donors gave \$3,000 or less, the amount calculated for Step 3 will be \$1,250, which is (\$4,000 minus \$3,000) plus (\$3,250 minus \$3,000).

**Step 4.** Subtract the amount calculated in Step 3 from the amount calculated in Step 1. This is your 170(b)(1)(A)(vi) **public** support amount.

**Step 5.** Calculate the total of your unrelated trade or business revenues, and investment income. Don’t include exempt-activity revenues and unusual grants.

**Step 6.** Add the amount from Step 1 to the amount from Step 5. This is your 170(b)(1)(A)(vi) **total** support amount.

**Step 7.** Divide your 170(b)(1)(A)(vi) public support amount (calculated in Step 4) by your 170(b)(1)(A)(vi) total support amount (calculated in Step 6).

- If the result is at least 33<sup>1</sup>/<sub>3</sub>%, you satisfy the 170(b)(1)(A)(vi) public support test and should check the box on Line 2a.
- If the result is less than 33<sup>1</sup>/<sub>3</sub>%, but is at least 10%, you might satisfy the public support test for Line 2a (or Line 2c) based upon a “facts and circumstances” test. An organization with public support between 10% and 33<sup>1</sup>/<sub>3</sub>% must be organized and operated in a way that will attract new and additional public or governmental support on a continuous basis. The following factors are taken into account in determining whether an organization that meets the 10% public support requirement and is organized and operated to attract new and additional public support may

qualify as publicly supported for the purposes of section 170(b)(1)(A)(vi).

- a. The percentage of financial support the organization receives from the general public, governmental units, or public charities (the higher the percentage, the lower the burden of meeting the other factors).
- b. Whether the organization receives support from a representative number of persons.
- c. All other facts and circumstances, including the public nature of the organization's governing body, the extent to which its facilities or programs are publicly available, the extent to which its dues encourage membership, and whether its activities are likely to appeal to persons having a broad common interest or purpose.

**Note.** If you do not meet, or reasonably expect to meet, the section 170(b)(1)(A)(vi) public support test, but you receive, or reasonably expect to receive, most of your support in the form of exempt-activity receipts, continue to the section 509(a)(2) public support test for Line 2b.

**Line 2b.** Check this box if you meet, or reasonably expect to meet, the requirements for the section 509(a)(2) public support test.

Use the calculation in steps 1–9 below to determine whether you can check Line 2b because you meet, or reasonably expect to meet, the section 509(a)(2) public support tests. An organization will “normally” meet the one-third support test and the not-more-than-one-third support test during its first 5 taxable years as a section 501(c)(3) organization if the organization can reasonably be expected to meet the requirements of the one-third support test and the not-more-than-one-third support test during that period.

For additional information about the one-third support test and the not-more-than-one-third support test, see Pub. 557 and Regulations section 1.509(a)-3(a). For the calculations below, except as otherwise noted, combine revenues for the most recent 5-year period. If you are a new organization, base your calculation on revenues you have actually received since your formation as well as revenues you reasonably anticipate you will receive over the first 5 years of your existence.

**Step 1.** Add together amounts you received in the form of taxes levied on your behalf that are paid to or spent on your behalf and the value of services and facilities provided to you by a governmental unit without charge (see the description of this revenue source earlier). Do not include amounts a governmental unit pays to in the form of a grant, contribution, or exempt-activity revenues.

**Step 2.** Add together all gifts, grants, contributions, and exempt-activity revenues from all sources not included in the calculation for Step 1, excluding unusual grants.

**Step 3.** To the amount you calculated in Steps 1 and 2, add investment income and all revenues from unrelated activities. For the purposes of this simplified calculation, do not distinguish between unrelated activity revenues that generate UBTI and those that qualify for an exception from UBTI. This is your 509(a)(2) total support amount.

**Step 4.** Treating family members as one contributor, and any business entity and an individual who controls it as one contributor, identify the contributors who are disqualified persons. Then, calculate the total of contributions received from disqualified persons, regardless of amount.

**Step 5.** Identify any disqualified persons from whom you received exempt-activity revenues of any amount. Then, calculate the total of exempt-activity revenues received from disqualified persons.

**Step 6.** Identify the payers other than disqualified persons from whom you received exempt-activity revenues in any year that exceed the greater of 1% of your 509(a)(2) total support

amount or \$5,000 for that year. Total the amounts that exceed the greater of 1% or \$5,000 threshold for each year. Make this calculation on a year-by-year basis, rather than on a 5-year aggregated basis.

**Step 7.** Subtract the total of the amounts calculated in Step 4, Step 5, and Step 6 from the amount you calculated in Step 2. Then, add that to the amount calculated in Step 1. This is your 509(a)(2) public support amount.

**Step 8.** Divide your 509(a)(2) public support amount (calculated in Step 7) by your 509(a)(2) total support amount (calculated in Step 3). If the result is less than 33<sup>1</sup>/<sub>3</sub>%, this calculation indicates that you don't satisfy the 509(a)(2) public support test. If the result is at least 33<sup>1</sup>/<sub>3</sub>%, proceed to Step 9.

**Step 9.** In addition to the 509(a)(2) public support amount of at least 33<sup>1</sup>/<sub>3</sub>%, you may not derive more than 33<sup>1</sup>/<sub>3</sub>% of your total support from a combination of investment income and revenues from activities unrelated to your exempt purpose. Add together your investment income and revenues from unrelated activities. Then, divide that amount by the 509(a)(2) total support amount. If that amount is less than 33<sup>1</sup>/<sub>3</sub>%, you satisfy the second part of the 509(a)(2) public support test.

If the result in Step 8 is at least 33<sup>1</sup>/<sub>3</sub>% and the result in Step 9 is less than 33<sup>1</sup>/<sub>3</sub>%, you satisfy the 509(a)(2) public support test. Check the box on Line 2b.

**Line 2c.** In order to be able to check the box for Line 2c, you must satisfy the same public support test for Line 2a, earlier. See Rev. Rul. 82-132, 1982-2 C.B. 107. Check this box if, in addition to satisfying the support test described in Line 2a, earlier, you are organized and operated exclusively to receive, hold, invest, and administer property for and make expenditures to or for the benefit of a state or municipal college or university (see below).

The college or university you benefit must be:

- An agency or instrumentality of a state or political subdivision,
- Owned and operated by a state or political subdivision, or
- Owned and operated by an agency or instrumentality of one or more states or political subdivisions.

For this purpose, “support” doesn't include income received in the exercise or performance by the organization of its charitable, educational, or other purpose or function constituting the basis for exemption. See Pub. 557 for additional information.

**Line 3.** If you are eligible to apply for exemption using Form 1023-EZ, but you don't satisfy one of the public charity tests listed in Lines 2a–2c, you are a private foundation and must confirm that you satisfy the organizing document requirements discussed below.

**Special organizing document requirement.** Before you check Line 3, you need to ensure that your organizing document satisfies the special rule under section 508(e) applicable to private foundations.



*As a private foundation you are not tax exempt unless your organizing document contains specific provisions required by section 508(e). These specific provisions require that you operate to avoid liability for excise taxes under sections 4941(d) (acts of self-dealing), 4942 (undistributed income), 4943(c) (excess business holdings), 4944 (jeopardizing investments), and 4945(d) (taxable expenditures).*

You can find sample provisions that satisfy the section 508(e) requirements in chapter 3 of Pub. 557.



*You can include provisions that satisfy the requirement under section 508(e) even if you are not a private foundation, and even if state law provisions satisfy section 508(e) requirements.*

**Operation of state law.** Some states have enacted statutory provisions that satisfy the requirements of section 508(e). See Appendix B in the [Instructions for Form 1023](#). If you are organized in a state that has statutory provisions addressing the requirements of section 508(e), and if you wish to rely on your state law provisions instead of including the provisions in your organizing document, you should be certain that you know what the specific provisions are and where to find them. Reliance on state law to satisfy the rules under section 508(e) is explained in Rev. Rul. 2024-10, 2024-22 I.R.B. 1240.

**Note.** By checking **Line 3**, you are attesting that either your organizing document contains the appropriate provisions or that the requirement is satisfied by operation of state law.

As a private foundation you are subject to all of the private foundation rules, not just the specific provisions listed in section 508(e). You can find information about the private foundation rules and the excise taxes that may be imposed for violations of the rules in Pub. 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, and at [IRS.gov/Charities-&-Non-Profits/Private-Foundations/Private-Foundation-Excise-Taxes](#).

**Special foundations-rule procedure for grants to individuals for travel or study.** Private foundations are required to obtain advance approval from the IRS before making grants to individuals for travel, study, or similar purposes. Failure to do so will result in excise taxes under section 4945. Under section 4945, the excise tax does not apply to an individual grant awarded on an objective and nondiscriminatory basis pursuant to a procedure approved by the IRS in advance. Additional information regarding these rules is available at [IRS.gov/Charities-&-Non-Profits/Private-Foundations/Grants-to-Individuals](#).

To request advance approval of grantmaking procedures under section 4945(g), you must complete and submit Form 8940. A user fee must accompany the form. The advance approval request should be sent to the address indicated on Form 8940. It cannot be submitted with Form 1023-EZ. Additional information about advance approval of individual grant procedures is available at [IRS.gov/Charities-&-Non-Profits/Private-Foundations/Advance-Approval-of-Grant-Making-Procedures](#). Alternatively, if you do not wish to submit a Form 1023-EZ and a Form 8940, private foundations required to obtain advance approval may complete Form 1023 instead.

## Part V. Reinstatement After Automatic Revocation

You should complete this section only if you have had your exempt status automatically revoked under section 6033(j)(1) for failure to file required annual returns or notices for 3 consecutive years, and you are applying for reinstatement under section 4 or 7 of Rev. Proc. 2014-11, 2014-3 I.R.B. 411.

Rev. Proc. 2014-11 establishes several different procedures for reinstating organizations depending upon their size, number of times they have been automatically revoked, and the timeliness of filing for reinstatement. Therefore, you should review the revenue procedure and determine which section applies to you.

**Note.** You can apply using this form only if you are requesting reinstatement under section 4 or 7 of the revenue procedure. If you are applying for retroactive reinstatement under section 5 or 6 of Rev. Proc. 2014-11, you must submit the full Form 1023 along with the appropriate reasonable cause statement and a statement confirming you have filed the required annual returns as described in the revenue procedure.

**Line 1. Section 4 of Rev. Proc. 2014-11.** Check this box if:

- You were eligible to file either Form 990-EZ or Form 990-N for each of the 3 consecutive years that you failed to file,
- This is the first time you have been automatically revoked pursuant to section 6033(j), and
- You are submitting this application not later than 15 months after the later of the date of your Revocation Letter or the date on which the IRS posted your name on the Revocation List at [IRS.gov/Charities-&-Non-Profits/Exempt-Organizations-Select-Check](#).

By checking this box, you are also attesting that your failure to file was not intentional and you have put in place procedures to file required returns or notices in the future.



*If you are requesting reinstatement under section 4 of Rev. Proc. 2014-11, the foundation classification that you request on Part IV. Foundation Classification of this form must match the foundation classification you had at the time of your revocation. Otherwise, you must use Form 1023.*

**Line 2. Section 7 of Rev. Proc. 2014-11.** Check this box if you are seeking reinstatement under section 7 of Rev. Proc. 2014-11. By checking this box, you are agreeing to accept an effective date of reinstatement as of the date of filing this application.

## Part VI. Signature

An officer, director, or trustee listed in Part I, line 8, who is authorized to sign for the organization must electronically sign Form 1023-EZ. To electronically sign Form 1023-EZ, the signer must check the "penalties of perjury" box in Part VI and type his or her name on the line provided. The signature must be accompanied by the title or authority of the signer and the date.

---

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. However, certain returns and return information of tax exempt organizations and trusts are subject to public disclosure and inspection, as provided by section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for tax exempt organizations filing this form is approved under OMB control number 1545-0047 and is included in the estimates shown in the instructions for their information return.

**Comments and suggestions.** We welcome your comments about this publication and suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](#). Or, you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send tax questions, tax

returns, or payments to the above address. Instead, see [How To File](#), earlier.

---

**Form 1023-EZ Eligibility Worksheet**  
(Must be completed prior to completing Form 1023-EZ)

If you answer “Yes” to any of the worksheet questions, you are not eligible to apply for exemption under section 501(c)(3) using Form 1023-EZ. You must apply on Form 1023. If you answer “No” to all of the worksheet questions, you may apply using Form 1023-EZ.

<b>1.</b>	<p><b>Do you project that your annual gross receipts will exceed \$50,000 in any of the next 3 years?</b></p> <p>Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses. You should consider this year and the next 2 years.</p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
<b>2.</b>	<p><b>Have your annual gross receipts exceeded \$50,000 in any of the past 3 years?</b></p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
<b>3.</b>	<p><b>Do you have total assets the fair market value of which is in excess of \$250,000?</b></p> <p>Total assets include cash, accounts receivable, inventories, bonds and notes receivable, corporate stocks, loans receivable, other investments, depreciable and depletable assets, land, buildings, equipment, and any other assets.</p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
<b>4.</b>	<p><b>Were you formed under the laws of a foreign country (U.S. territories are not considered foreign countries)?</b></p> <p>You are formed under the laws of a foreign country if you are not formed under the laws of (1) the United States, its states, or territories; (2) federally recognized Indian tribal or Alaskan native governments; or (3) the District of Columbia.</p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
<b>5.</b>	<p><b>Is your mailing address in a foreign country (U.S. territories are not considered foreign countries)?</b></p> <p>Your mailing address is the address where all correspondence will be sent.</p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
<b>6.</b>	<p><b>Are you a successor to, or controlled by, an entity suspended under section 501(p) (suspension of tax-exempt status of terrorist organizations)?</b></p> <p>Section 501(p)(1) suspends the exemption from tax under section 501(a) of any organization described in section 501(p)(2). An organization is described in section 501(p)(2) if the organization is designated or otherwise individually identified (1) under certain provisions of the Immigration and Nationality Act as a terrorist organization or foreign terrorist organization; (2) in or pursuant to an Executive Order which is related to terrorism and issued under the authority of the International Emergency Economic Powers Act or section 5 of the United Nations Participation Act of 1945 for the purpose of imposing on such organization an economic or other sanction; or (3) in or pursuant to an Executive Order issued under the authority of any federal law, if the organization is designated or otherwise individually identified in or pursuant to the Executive Order as supporting or engaging in terrorist activity (as defined in the Immigration and Nationality Act) or supporting terrorism (as defined in the Foreign Relations Authorization Act) and the Executive Order refers to section 501(p)(2).</p> <p>Under section 501(p)(3) of the Code, suspension of an organization’s tax exemption begins on the date of the first publication of a designation or identification with respect to the organization, as described above, or the date on which section 501(p) was enacted, whichever is later. This suspension continues until all designations and identifications of the organization are rescinded under the law or Executive Order under which such designation or identification was made.</p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>

7.	<p><b>Are you organized as an entity other than a corporation, unincorporated association, or trust?</b></p> <p>Answer "Yes" if you are organized as an LLC under the laws of the state in which you were formed.</p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
8.	<p><b>Are you formed as a for-profit entity?</b></p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
9.	<p><b>Are you a successor to a for-profit entity?</b></p> <p>You are a successor if you have:</p> <ol style="list-style-type: none"> <li>1. Substantially taken over all of the assets or activities of a for-profit entity;</li> <li>2. Been converted or merged from a for-profit entity; or</li> <li>3. Installed the same officers, directors, or trustees as a for-profit entity that no longer exists.</li> </ol>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
10.	<p><b>Were you previously revoked or are you a successor to a previously revoked organization (other than an organization the tax-exempt status of which was automatically revoked for failure to file a Form 990-series return for 3 consecutive years)?</b></p> <p>Do not check "Yes" if your previous revocation, or your predecessor's revocation, was an automatic revocation (pursuant to section 6033(j)) for failing to satisfy Form 990-series filing requirements for 3 consecutive years.</p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
11.	<p><b>Are you currently recognized as tax exempt under another section of IRC 501(a) or were you previously exempt under another section of IRC 501(a)?</b></p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>

<p><b>12.</b></p>	<p><b>Are you a church or a convention or association of churches described in section 170(b)(1)(A)(i)?</b></p> <p>There is no single definition of the word “church” for tax purposes; however, the characteristics generally attributed to churches include:</p> <ul style="list-style-type: none"> <li>• A distinct legal existence,</li> <li>• A recognized creed and form of worship,</li> <li>• A definite and distinct ecclesiastical government,</li> <li>• A formal code of doctrine and discipline,</li> <li>• A distinct religious history,</li> <li>• A membership not associated with any other church or denomination,</li> <li>• Ordained ministers ministering to the congregation,</li> <li>• Ordained ministers selected after completing prescribed courses of study,</li> <li>• A literature of its own,</li> <li>• Established places of worship,</li> <li>• Regular congregations,</li> <li>• Regular religious services,</li> <li>• Sunday schools for the religious instruction of the young, and</li> <li>• Schools for the preparation of ministers.</li> </ul> <p>Although it is not necessary that each of the above characteristics be present, a congregation or other religious membership group that meets regularly for religious worship is generally required. A church includes mosques, temples, synagogues, and other forms of religious organizations. For more information, see Pub. 1828.</p>	<p><input type="checkbox"/> <b>Yes</b></p>	<p><input type="checkbox"/> <b>No</b></p>
<p><b>13.</b></p>	<p><b>Are you a school, college, or university described in section 170(b)(1)(A)(ii)?</b></p> <p>An organization is a school if it:</p> <ol style="list-style-type: none"> <li>1. Presents formal instruction as its primary function,</li> <li>2. Has a regularly scheduled curriculum,</li> <li>3. Has a regular faculty of qualified teachers,</li> <li>4. Has a regularly enrolled student body, and</li> <li>5. Has a place where educational activities are regularly carried on.</li> </ol> <p>The term “school” includes primary schools, secondary schools, preparatory schools, high schools, colleges, and universities. It does not include organizations engaged in both educational and non-educational activities, unless the latter are merely incidental to the educational activities.</p>	<p><input type="checkbox"/> <b>Yes</b></p>	<p><input type="checkbox"/> <b>No</b></p>

<p><b>14.</b></p>	<p><b>Are you a hospital or medical research organization described in section 170(b)(1)(A)(iii) or a hospital organization described in section 501(r)(2)(A)(i)?</b></p> <p>An organization is a hospital described in section 170(b)(1)(A)(iii) if its principal purpose or function is providing medical or hospital care, or medical education or research. Medical care includes treatment of any physical or mental disability or condition, on an inpatient or outpatient basis. Thus, if an organization is a rehabilitation institution, outpatient clinic, or community mental health or drug treatment center, it is a hospital if its principal function is providing treatment services as described above.</p> <p>A hospital does not include convalescent homes, homes for children or the aged, or institutions whose principal purpose or function is to train handicapped individuals to pursue a vocation.</p> <p>An organization is a medical research organization described in section 170(b)(1)(A)(iii) if its principal purpose or function is the direct, continuous, and active conduct of medical research in conjunction with a hospital. The hospital with which the organization is affiliated must be described in section 501(c)(3), a federal hospital, or an instrumentality of a governmental unit, such as a municipal hospital.</p> <p>An organization is a hospital organization described in section 501(r)(2)(A)(i) if the organization operates a facility which is required by a state to be licensed, registered, or similarly recognized as a hospital.</p>	<p><input type="checkbox"/> <b>Yes</b></p>	<p><input type="checkbox"/> <b>No</b></p>
<p><b>15.</b></p>	<p><b>Are you an agricultural research organization described in section 170(b)(1)(A)(ix)?</b></p> <p>An organization is an agricultural research organization described in section 170(b)(1)(A)(ix) if it is an agricultural research organization directly engaged in the continuous active conduct of agricultural research (as defined in section 1404 of the Agricultural Research, Extension, and Teaching Policy Act of 1977) in conjunction with a land grant college or university (as defined in such section) or a non-land grant college of agriculture (as defined in such section), and during the calendar year in which the contribution is made such organization is committed to spend such contribution for such research before January 1 of the fifth calendar year which begins after the date such contribution is made.</p>	<p><input type="checkbox"/> <b>Yes</b></p>	<p><input type="checkbox"/> <b>No</b></p>

<p><b>16.</b></p>	<p><b>Are you applying for exemption as a cooperative hospital service organization under section 501(e)?</b></p> <p>A cooperative hospital service organization described in section 501(e) is organized and operated on a cooperative basis to provide its section 501(c)(3) hospital members one or more of the following activities.</p> <ul style="list-style-type: none"> <li>• Data processing.</li> <li>• Purchasing (including purchasing insurance on a group basis).</li> <li>• Warehousing.</li> <li>• Billing and collection (including purchasing patron accounts receivable on a recourse basis).</li> <li>• Food.</li> <li>• Clinical.</li> <li>• Industrial engineering.</li> <li>• Laboratory.</li> <li>• Printing.</li> <li>• Communications.</li> <li>• Record center.</li> <li>• Personnel (including selecting, testing, training, and educating personnel) services.</li> </ul> <p>A cooperative hospital service organization must also meet certain other requirements specified in section 501(e).</p>	<p><input type="checkbox"/> <b>Yes</b></p>	<p><input type="checkbox"/> <b>No</b></p>
<p><b>17.</b></p>	<p><b>Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)?</b></p> <p>An organization is a cooperative service organization of operating educational organizations if it is organized and operated solely to provide investment services to its members. Those members must be organizations described in section 170(b)(1)(A)(ii) or (iv) that are tax exempt under section 501(a) or whose income is excluded from taxation under section 115.</p>	<p><input type="checkbox"/> <b>Yes</b></p>	<p><input type="checkbox"/> <b>No</b></p>

<p><b>18.</b></p>	<p><b>Are you applying for exemption as a qualified charitable risk pool under section 501(n)?</b></p> <p>A qualified charitable risk pool is treated as organized and operated exclusively for charitable purposes. Check the appropriate box to indicate whether you are a charitable risk pool. A qualified charitable risk pool is an organization that:</p> <ol style="list-style-type: none"> <li>1. Is organized and operated only to pool insurable risks of its members (not including risks related to medical malpractice) and to provide information to its members about loss control and risk management,</li> <li>2. Consists only of members that are section 501(c)(3) organizations exempt from tax under section 501(a),</li> <li>3. Is organized under state law authorizing this type of risk pooling,</li> <li>4. Is exempt from state income tax (or will be after qualifying as a section 501(c)(3) organization),</li> <li>5. Has obtained at least \$1,000,000 in startup capital from nonmember charitable organizations,</li> <li>6. Is controlled by a board of directors elected by its members, and</li> <li>7. Is organized under documents requiring that: <ol style="list-style-type: none"> <li>a. Each member be a section 501(c)(3) organization exempt from tax under section 501(a),</li> <li>b. Each member that receives a final determination that it no longer qualifies under section 501(c)(3) notify the pool immediately, and</li> <li>c. Each insurance policy issued by the pool provides that it will not cover events occurring after a final determination described in (b).</li> </ol> </li> </ol>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
-------------------	---	-------------------------------------	------------------------------------

<p><b>19.</b></p>	<p><b>Are you requesting classification as a supporting organization under section 509(a)(3)?</b></p> <p>A supporting organization (as defined in section 509(a)(3)) differs from the other types of public charities described in section 509. Instead of describing an organization that conducts a particular kind of activity or that receives financial support from the general public, section 509(a)(3) describes organizations that have established certain relationships in support of public charities described in section 509(a)(1) or 509(a)(2). Thus, an organization can qualify as a supporting organization (and not be classified as a private foundation) even though it may be funded by a single donor, family, or corporation. This kind of funding ordinarily would indicate private foundation status, but a section 509(a)(3) organization has limited purposes and activities, and gives up a significant degree of independence. A supporting organization is an organization that:</p> <ol style="list-style-type: none"> <li>1. Is organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more specified organizations as described in section 509(a)(1) or 509(a)(2). These section 509(a)(1) and 509(a)(2) organizations are commonly called publicly supported organizations.</li> <li>2. Has one of three types of relationships with one or more organizations described in section 509(a)(1) or 509(a)(2). It must be: <ol style="list-style-type: none"> <li>a. Operated, supervised, or controlled by one or more section 509(a)(1) or 509(a)(2) organizations (Type I supporting organization);</li> <li>b. Supervised or controlled in connection with one or more section 509(a)(1) or 509(a)(2) organizations (Type II supporting organization); or</li> <li>c. Operated in connection with one or more section 509(a)(1) or 509(a)(2) organizations (Type III supporting organization).</li> </ol> </li> <li>3. Is not controlled directly or indirectly by disqualified persons (as defined in section 4946) other than foundation managers and other than one or more organizations described in section 509(a)(1) or 509(a)(2).</li> </ol> <p>See Pub. 557 for more information.</p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
<p><b>20.</b></p>	<p><b>Is a substantial purpose of your activities to provide assistance to individuals through credit counseling activities such as budgeting, personal finance, financial literacy, mortgage foreclosure assistance, or other consumer credit areas?</b></p> <p>These activities involve the education of the consumer on budgeting, personal finance, financial literacy, mortgage foreclosure assistance, or other consumer credit areas. It may also involve assisting the consumer in consolidating debt and negotiating between debtors and creditors to lower interest rates and waive late and over-limit fees.</p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
<p><b>21.</b></p>	<p><b>Do you or will you invest 5% or more of your total assets in securities or funds that are not publicly traded?</b></p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
<p><b>22.</b></p>	<p><b>Do you participate, or intend to participate, in partnerships (including entities or arrangements treated as partnerships for federal tax purposes) in which you share losses with partners other than section 501(c)(3) organizations?</b></p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
<p><b>23.</b></p>	<p><b>Do you sell, or intend to sell carbon credits or carbon offsets?</b></p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
<p><b>24.</b></p>	<p><b>Are you a Health Maintenance Organization (HMO)?</b></p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>

25.	<p><b>Are you an Accountable Care Organization (ACO), or an organization that engages in, or intends to engage in, ACO activities (such as participation in the Medicare Shared Savings Program (MSSP) or in activities unrelated to the MSSP described in Notice 2011-20, 2011-16 I.R.B. 652)?</b></p> <p>ACOs are entities formed by groups of physicians, hospitals, and other health care service providers and suppliers to manage and coordinate the care provided to patients. For a discussion of tax law issues relating to ACOs, see Notice 2011-20 and FS-2011-11, available at <a href="http://IRS.gov/uac/Tax-Exempt-Organizations-Participating-in-the-Medicare-Shared-Savings-Program-through-Accountable-Care-Organizations">IRS.gov/uac/Tax-Exempt-Organizations-Participating-in-the-Medicare-Shared-Savings-Program-through-Accountable-Care-Organizations</a>.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
26.	<p><b>Do you maintain or intend to maintain one or more donor advised funds?</b></p> <p>In general, a donor advised fund is a fund or account that is owned and controlled by the organization but that is separately identified by reference to contributions of a donor or donors and with respect to which a donor (or any person appointed or designated by the donor) has or expects to have advisory privileges concerning the distribution or investment of amounts held in the fund or account by reason of the donor's status as a donor. For additional information, see Pub. 557.</p> <p>Check "No" if you are a governmental unit referred to in section 170(c)(1) or a private foundation referred to in section 509(a).</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
27.	<p><b>Are you organized and operated exclusively for testing for public safety and requesting a foundation classification under section 509(a)(4)?</b></p> <p>Generally, these organizations test consumer products to determine their acceptability for use by the general public.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
28.	<p><b>Are you requesting classification as a private operating foundation?</b></p> <p>Private foundations lack general public support. What distinguishes a private operating foundation from other private foundations is that it engages 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). Private operating foundations are subject to more favorable rules than other private foundations in terms of charitable contribution deductions and attracting grants from private foundations. However, to be classified as a private operating foundation, an organization must meet certain tests. Additional information about private operating foundations is available at <a href="http://IRS.gov/Charities-&amp;-Non-Profits/Private-Foundations/Private-Operating-Foundations">IRS.gov/Charities-&amp;-Non-Profits/Private-Foundations/Private-Operating-Foundations</a>.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
29.	<p><b>Are you a private foundation applying for reinstatement after automatic revocation and requesting to change to a public charity foundation classification?</b></p> <p>If you were a private foundation when you were automatically revoked, you must be reinstated as a private foundation. Once an organization is classified as a private foundation, it can only terminate its private foundation classification under the provisions of IRC 507. An organization that was erroneously classified as a private foundation can request correction of the error using Form 8940, Request for Miscellaneous Determination.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
30.	<p><b>Are you applying for retroactive reinstatement of exemption under section 5 or 6 of Rev. Proc. 2014-11, after being automatically revoked?</b></p> <p>Only organizations applying for reinstatement under section 4 or 7 of Rev. Proc. 2014-11 may use Form 1023-EZ. If you are applying for retroactive reinstatement under section 5 or 6 of Rev. Proc. 2014-11, you must submit the full Form 1023 along with the appropriate reasonable cause statement and a statement confirming you have filed the required annual returns as described in the revenue procedure.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No

31.	Have you previously received a ruling or determination letter denying recognition of exemption?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
32.	Have you previously been determined to be ineligible to file Form 1023-EZ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
33.	Are you conducting activities involving controlled substances (within the meaning of Schedule I and II of the Controlled Substances Act, 21 U.S.C.S. 801 et seq.) which are prohibited by federal law regardless of the legality under the law of the state in which such activity is conducted?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
34.	Are you engaged in exchanging, creating, or distributing digital assets?	<input type="checkbox"/> Yes	<input type="checkbox"/> No



**National Taxonomy of Exempt Entities (NTEE) Codes. (Continued)**

I80	Legal Services	L22	Senior Citizens' Housing & Retirement Communities	O03	Professional Societies & Associations	P86	Blind & Visually Impaired Centers
I83	Public Interest Law	L24	Independent Housing for People with Disabilities	O05	Research Institutes & Public Policy Analysis	P87	Deaf & Hearing Impaired Centers
I99	Crime & Legal-Related N.E.C.	L25	Housing Rehabilitation	O11	Single Organization Support	P88	LGBT Centers
<b>Employment</b>		L30	Housing Search Assistance	O12	Fundraising & Fund Distribution Support N.E.C.	P99	Human Services N.E.C.
<b>Code</b>		L40	Temporary Housing	O19	Youth Centers & Clubs	<b>International, Foreign Affairs &amp; National Security</b>	
J01	Alliances & Advocacy	L41	Homeless Shelters	O20	Youth Centers & Clubs	<b>Code</b>	
J02	Management & Technical Assistance	L4A	Hotels (except Casino Hotels) & Motels	O21	Boys Clubs	Q01	Alliances & Advocacy
J03	Professional Societies & Associations	L4B	Bed and Breakfast Inns	O22	Girls Clubs	Q02	Management & Technical Assistance
J05	Single Organization Support	L50	Homeowners & Tenants Associations	O23	Boys & Girls Clubs	Q03	Professional Societies & Associations
J11	Consumer Lending	L80	Housing Support	O30	Adult & Child - Matching Programs	Q05	Research Institutes & Public Policy Analysis
J12	Fundraising & Fund Distribution Support N.E.C.	L81	Home Improvement & Repairs	O31	Big Brothers & Big Sisters	Q11	Single Organization Support
J19	Employment Preparation & Procurement	L82	Housing Expense Reduction Support	O40	Scouting	Q12	Fundraising & Fund Distribution Support N.E.C.
J20	Employment Preparation & Procurement	L99	Housing & Shelter N.E.C.	O41	Boy Scouts of America	Q19	Support N.E.C.
J21	Vocational Counseling	<b>Public Safety, Disaster Preparedness &amp; Relief</b>		O42	Girl Scouts of the U.S.A.	Q20	Promotion of International Understanding
J22	Job Training	<b>Code</b>		O43	Camp Fire	Q21	International Cultural Exchange
J30	Vocational Rehabilitation	M01	Alliances & Advocacy	O50	Youth Development Programs	Q22	International Academic Exchange
J32	Goodwill Industries	M02	Management & Technical Assistance	O51	Youth Community Service Clubs	Q23	International Exchange N.E.C.
J33	Sheltered Employment	M03	Professional Societies & Associations	O52	Youth Development - Agricultural	Q30	International Development
J40	Labor Unions	M05	Research Institutes & Public Policy Analysis	O53	Youth Development - Business	Q31	International Agricultural Development
J99	Employment N.E.C.	M11	Single Organization Support	O54	Youth Development - Citizenship	Q32	International Economic Development
<b>Food, Agriculture &amp; Nutrition</b>		M12	Fundraising & Fund Distribution Support N.E.C.	O55	Youth Development - Religious Leadership	Q33	International Relief
<b>Code</b>		M19	Support N.E.C.	O99	Youth Development N.E.C.	Q35	International Democracy & Civil Society Development
K01	Alliances & Advocacy	M20	Disaster Preparedness & Relief Services	<b>Human Services</b>		Q40	International Peace & Security
K02	Management & Technical Assistance	M23	Search & Rescue Squads	<b>Code</b>		Q41	Arms Control & Peace
K03	Professional Societies & Associations	M24	Fire Prevention	P01	Alliances & Advocacy	Q42	United Nations Associations
K05	Research Institutes & Public Policy Analysis	M40	Safety Education	P02	Management & Technical Assistance	Q43	National Security
K11	Single Organization Support	M41	First Aid	P03	Professional Societies & Associations	Q50	International Affairs, Foreign Policy & Globalization
K12	Fundraising & Fund Distribution Support N.E.C.	M42	Automotive Safety	P05	Research Institutes & Public Policy Analysis	Q51	International Economic & Trade Policy
K19	Support N.E.C.	M60	Public Safety Benevolent Associations	P11	Single Organization Support	Q70	International Human Rights
K20	Agricultural Programs	M99	Public Safety, Disaster Preparedness & Relief N.E.C.	P12	Fundraising & Fund Distribution Support N.E.C.	Q71	International Migration & Refugee Issues
K25	Farmland Preservation	<b>Recreation &amp; Sports</b>		P19	Support N.E.C.	Q99	International, Foreign Affairs & National Security N.E.C.
K26	Animal Husbandry	<b>Code</b>		P20	Human Service Organizations	<b>Civil Rights, Social Action &amp; Advocacy</b>	
K28	Farm Bureaus & Granges	N01	Alliances & Advocacy	P21	American Red Cross	<b>Code</b>	
K2A	Other Vegetable (except Potato) & Melon Farming	N02	Employment Services	P22	Urban League	R01	Alliances & Advocacy Organizations
K2B	Soil Preparation, Planting, & Cultivating	N03	Professional Societies & Associations	P24	Salvation Army	R02	Management & Technical Assistance
K2C	Wineries	N05	Research Institutes & Public Policy Analysis	P26	Volunteers of America	R03	Professional Societies & Associations
K30	Food Programs	N11	Single Organization Support	P27	Young Mens' or Womens' Associations	R05	Research Institutes & Public Policy Analysis
K31	Food Banks & Pantries	N12	Fundraising & Fund Distribution Support N.E.C.	P28	Neighborhood Centers	R11	Single Organization Support
K34	Congregate Meals	N19	Support N.E.C.	P29	Thrift Shops	R12	Fundraising & Fund Distribution Support N.E.C.
K35	Soup Kitchens	N20	Camps	P30	Children & Youth Services	R19	Support N.E.C.
K36	Meals on Wheels	N2A	RV (Recreational Vehicle) Parks & Campgrounds	P31	Adoption	R20	Civil Rights
K40	Nutrition	N2B	Recreational and Vacation Camps (Except Campgrounds)	P32	Foster Care	R22	Minority Rights
K45	Home Economics	N30	Physical Fitness & Community Recreational Facilities	P33	Child Day Care	R23	Disabled Persons' Rights
K6A	Meat Markets	N31	Community Recreational Centers	P40	Family Services	R24	Womens' Rights
K6B	Confectionery & Nut Stores	N32	Parks & Playgrounds	P42	Single Parent Agencies	R25	Seniors' Rights
K6C	Caterers	N40	Sports Training Facilities, Agencies	P43	Family Violence Shelters, Services	R26	Lesbian & Gay Rights
K6D	Mobile Food Services	N50	Recreational Clubs	P44	In-Home Assistance	R28	Childrens' Rights
K6E	Drinking Places	N52	Fairs	P45	Family Services for Adolescent Parents	R30	Intergroup & Race Relations
K6F	Snack Nonalcoholic Beverage Bars	N60	Amateur Sports	P46	Family Counseling	R40	Voter Education & Registration
K90	Limited-Service Restaurants	N61	Fishing & Hunting	P47	Pregnancy Centers	R60	Civil Liberties
K91	Supermarkets & Other Grocery (except Convenience) Stores	N62	Basketball	P50	Personal Social Services	R61	Reproductive Rights
K92	Convenience Stores	N63	Baseball & Softball	P51	Financial Counseling	R62	Right to Life
K93	Fruit & Vegetable Markets	N64	Soccer	P52	Transportation Assistance	R63	Censorship, Freedom of Speech & Press
K94	All Other Specialty Food Stores	N65	Football	P58	Gift Distribution	R67	Right to Die & Euthanasia
K95	Food (Health) Supplement Stores	N66	Racquet Sports	P60	Emergency Assistance	R99	Civil Rights, Social Action & Advocacy N.E.C.
K96	Warehouse Clubs & Supercenters	N67	Swimming & Other Water Recreation	P61	Travelers' Aid	<b>Community Improvement &amp; Capacity Building</b>	
K97	Food Service Contractors	N68	Winter Sports	P62	Victims' Services	<b>Code</b>	
K98	Full-Service Restaurants	N69	Equestrian	P70	Residential Care & Adult Day Programs	S01	Alliances & Advocacy
K99	Food, Agriculture & Nutrition N.E.C.	N70	Amateur Sports Competitions	P71	Adult Day Care	S02	Management & Technical Assistance
<b>Housing &amp; Shelter</b>		N71	Olympics	P73	Group Homes	S03	Professional Societies & Associations
<b>Code</b>		N72	Special Olympics	P74	Hospices	S05	Research Institutes & Public Policy Analysis
L01	Alliances & Advocacy	N77	Recreation & Sports N.E.C.	P75	Supportive Housing for Older Adults	S11	Single Organization Support
L02	Management & Technical Assistance	N78	Recreation & Sports N.E.C.	P76	Homes for Children & Adolescents	S12	Fundraising & Fund Distribution
L03	Professional Societies & Associations	N79	Recreation & Sports N.E.C.	P7A	Residential Intellectual & Developmental Disability Facilities (Group Homes, Intermediate Care Facilities & Hospitals)	<b>Code</b>	
L05	Research Institutes & Public Policy Analysis	N80	Professional Athletic Leagues	P80	Centers to Support the Independence of Specific Populations	S01	Alliances & Advocacy
L11	Single Organization Support	N89	Recreation & Sports N.E.C.	P81	Senior Centers	S02	Management & Technical Assistance
L12	Fundraising & Fund Distribution Support N.E.C.	<b>Youth Development</b>		P82	Developmentally Disabled Centers	S03	Professional Societies & Associations
L19	Support N.E.C.	<b>Code</b>		P83	Womens' Centers	S05	Research Institutes & Public Policy Analysis
L20	Housing Development, Construction & Management	O01	Alliances & Advocacy	P84	Ethnic & Immigrant Centers	S11	Single Organization Support
L21	Low-Income & Subsidized Rental Housing	O02	Management & Technical Assistance	P85	Homeless Centers	S12	Fundraising & Fund Distribution

**National Taxonomy of Exempt Entities (NTEE) Codes. (Continued)**

S19	Support N.E.C.	<b>Science &amp; Technology</b> <b>Code</b> U01 Alliances & Advocacy U02 Management & Technical Assistance U03 Professional Societies & Associations U05 Research Institutes & Public Policy Analysis U11 Single Organization Support U12 Fundraising & Fund Distribution U19 Support N.E.C. U20 General Science U21 Marine Science & Oceanography U30 Physical & Earth Sciences U31 Astronomy U33 Chemistry & Chemical Engineering U34 Mathematics U36 Geology U40 Engineering & Technology U41 Computer Science U42 Engineering U50 Biological & Life Sciences Research U99 Science & Technology N.E.C.	V33	Ethnic Studies	<b>Public &amp; Societal Benefit</b> <b>Code</b> W01 Alliances & Advocacy W02 Management & Technical Assistance W03 Professional Societies & Associations W05 Research Institutes & Public Policy Analysis W11 Single Organization Support W12 Fundraising & Fund Distribution W19 Support N.E.C. W20 Government & Public Administration W22 Public Finance, Taxation & Monetary Policy W24 Citizen Participation W30 Military & Veterans' Organizations W40 Public Transportation Systems W50 Telecommunications W60 Financial Institutions W61 Credit Unions W70 Leadership Development W80 Public Utilities W90 Consumer Protection W99 Public & Societal Benefit N.E.C.	X30	Judaism	
S20	Community & Neighborhood Development		V34	Urban Studies		X40	Islam	
S21	Community Coalitions		V35	International Studies		X50	Buddhism	
S22	Neighborhood & Block Associations		V36	Gerontology		X70	Hinduism	
S30	Economic Development		V37	Labor Studies		X80	Religious Media & Communications	
S31	Urban & Community Economic Development		V99	Social Science N.E.C.		X81	Religious Film & Video	
S32	Rural Economic Development		<b>Public &amp; Societal Benefit</b> <b>Code</b> W01 Alliances & Advocacy W02 Management & Technical Assistance W03 Professional Societies & Associations W05 Research Institutes & Public Policy Analysis W11 Single Organization Support W12 Fundraising & Fund Distribution W19 Support N.E.C. W20 Government & Public Administration W22 Public Finance, Taxation & Monetary Policy W24 Citizen Participation W30 Military & Veterans' Organizations W40 Public Transportation Systems W50 Telecommunications W60 Financial Institutions W61 Credit Unions W70 Leadership Development W80 Public Utilities W90 Consumer Protection W99 Public & Societal Benefit N.E.C.	X82		Religious Television		
S40	Business & Industry			X83		Religious Printing & Publishing		
S41	Chambers of Commerce & Business Leagues			X84		Religious Radio		
S43	Small Business Development			X90		Interfaith Coalitions		
S46	Boards of Trade			X99		Religion Related, N.E.C.		
S47	Real Estate Associations			<b>Mutual &amp; Membership Benefit</b> <b>Code</b> Y01 Alliances & Advocacy Y02 Management & Technical Assistance Y03 Professional Societies & Associations Y05 Research Institutes & Public Policy Analysis Y11 Single Organization Support Y12 Fundraising & Fund Distribution Y19 Support N.E.C. Y20 Insurance Providers Y22 Local Benevolent Life Insurance Associations Y23 Mutual Insurance Companies & Associations Y24 Supplemental Unemployment Compensation Y25 State-Sponsored Workers' Compensation Reinsurance Organizations Y30 Pension & Retirement Funds Y33 Teachers' Retirement Fund Associations Y34 Employee-Funded Pension Trusts Y35 Multi-Employer Pension Plans Y40 Fraternal Societies Y41 Fraternal Beneficiary Societies Y42 Domestic Fraternal Societies Y43 Voluntary Employees Beneficiary Associations (Non-Government) Y44 Voluntary Employees Beneficiary Associations (Government) Y50 Cemeteries Y99 Mutual & Membership Benefit N.E.C.				
S50	Nonprofit Management							
S80	Community Service Clubs							
S81	Womens' Service Clubs							
S82	Mens' Service Clubs							
S99	Community Improvement & Capacity Building N.E.C.							
<b>Philanthropy, Volunteerism &amp; Grantmaking Foundations</b> <b>Code</b> T01 Alliances & Advocacy T02 Management & Technical Assistance T03 Professional Societies & Associations T05 Research Institutes & Public Policy Analysis T11 Single Organization Support T12 Fundraising & Fund Distribution T19 Support N.E.C. T20 Private Grantmaking Foundations T21 Corporate Foundations T22 Private Independent Foundations T23 Private Operating Foundations T30 Public Foundations T31 Community Foundations T40 Volunteerism Promotion T50 Philanthropy, Charity & Volunteerism Promotion T70 Federated Giving Programs T90 Named Trusts N.E.C. T99 Philanthropy, Volunteerism & Grantmaking Foundations N.E.C.	<b>Social Science</b> <b>Code</b> V01 Alliances & Advocacy V02 Management & Technical Assistance V03 Professional Societies & Associations V05 Research Institutes & Public Policy Analysis V11 Single Organization Support V12 Fundraising & Fund Distribution V19 Support N.E.C. V20 Social Science V21 Anthropology & Sociology V22 Economics V23 Behavioral Science V24 Political Science V25 Population Studies V26 Law & Jurisprudence V30 Interdisciplinary Research V31 Black Studies V32 Womens' Study					<b>Religion-Related</b> <b>Code</b> X01 Alliances & Advocacy X02 Management & Technical Assistance X03 Professional Societies & Associations X05 Research Institutes & Public Policy Analysis X11 Single Organization Support X12 Fundraising & Fund Distribution X19 Support N.E.C. X20 Christianity X21 Protestant X22 Roman Catholic		

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

Do not enter Social Security numbers on this form as it will be made public.

Information about Form 1023-EZ and its separate instructions is at [www.irs.gov/form1023ez](http://www.irs.gov/form1023ez)

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

**Check this box to attest that you have completed the Form 1023-EZ Eligibility Worksheet in the current instructions, are eligible to apply for exemption using Form 1023-EZ, and have read and understand the requirements to be exempt under section 501(c)(3).**

Have your annual gross receipts exceeded \$50,000 in any of the past 3 years and/or do you project that your annual gross receipts will exceed \$50,000 in any of the next 3 years? If yes, stop. Do not file Form 1023-EZ. See Instructions.  Yes  No

Do you have total assets the fair market value of which is in excess of \$250,000? If yes, stop. Do not file Form 1023-EZ. See Instructions.  Yes  No

#### Part I Identification of Applicant

<b>1 a</b> Full Name of Organization		<b>b</b> Care Of Name (if applicable)			
<b>c</b> Mailing Address (number, street, and room/suite). If a P.O. box, see instructions.			<b>d</b> City	<b>e</b> State	<b>f</b> Zip code + 4
<b>2</b> Employer Identification Number	<b>3</b> Month Tax Year Ends (MM)	<b>4</b> Person to Contact if More Information is Needed			
<b>5</b> Contact Telephone Number		<b>6</b> Fax Number (optional)		<b>7</b> User Fee Submitted \$275.00	
<b>8</b> List the names, titles, and mailing addresses of your officers, directors, and/or trustees. (If you have more than five, see instructions.)					
First Name:		Last Name:		Title:	
Street Address:		City:		State:	Zip code + 4:
First Name:		Last Name:		Title:	
Street Address:		City:		State:	Zip code + 4:
First Name:		Last Name:		Title:	
Street Address:		City:		State:	Zip code + 4:
First Name:		Last Name:		Title:	
Street Address:		City:		State:	Zip code + 4:
First Name:		Last Name:		Title:	
Street Address:		City:		State:	Zip code + 4:
<b>9 a</b> Organization's Website (if available):					
<b>b</b> Organization's Email (optional):					

#### Part II Organizational Structure

- 1** To file this form, you must be a corporation, an unincorporated association, or a trust. **Select the box** for the type of organization.  
 Corporation     Unincorporated association     Trust
- 2**  **Check this box** to attest that you have the organizing document necessary for the organizational structure indicated above. (See the instructions for an explanation of **necessary organizing documents**.)
- 3** Date incorporated if a corporation, or formed if other than a corporation (MMDDYYYY): \_\_\_\_\_
- 4** State of Incorporation or other formation: undefined
- 5** Section 501(c)(3) requires that your organizing document must limit your purposes **to one or more exempt purposes within section 501(c)(3)**.  
 **Check this box** to attest that your organizing document contains this limitation.
- 6** Section 501(c)(3) requires that your organizing document must not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.  
 **Check this box** to attest that your organizing document does not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.
- 7** Section 501(c)(3) requires that your organizing document must provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.  
 **Check this box** to attest that your organizing document contains the dissolution provision required under section 501(c)(3) or that you do not need an express dissolution provision in your organizing document because you rely on the operation of state law in the state in which you are formed for your dissolution provision.

**Part III Your Specific Activities**

**1** Briefly describe the organization's mission or most significant activities (limit 250 characters)

**2** Enter the appropriate 3-character NTEE Code that best describes your activities (See the instructions): \_\_\_\_\_

**3** To qualify for exemption as a section 501(c)(3) organization, you must be organized and operated exclusively to further one or more of the following purposes. By checking the box or boxes below, you attest that you are organized and operated exclusively to further the purposes indicated. **Check all that apply.**

- |   |   |  |
|---|---|--|
| <input type="checkbox"/> Charitable   | <input type="checkbox"/> Religious                                    | <input type="checkbox"/> Educational               |
| <input type="checkbox"/> Scientific   | <input type="checkbox"/> Literary                                     | <input type="checkbox"/> Testing for public safety |
| <input type="checkbox"/> To foster national or international amateur sports competition | <input type="checkbox"/> Prevention of cruelty to children or animals |  |

**4** To qualify for exemption as a section 501(c)(3) organization, you must:

- Refrain from supporting or opposing candidates in political campaigns in any way.
- Ensure that your net earnings do not inure in whole or in part to the benefit of private shareholders or individuals (that is, board members, officers, key management employees, or other insiders).
- Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially.
- Not be organized or operated for the primary purpose of conducting a trade or business that is not related to your exempt purpose(s).
- Not devote more than an insubstantial part of your activities attempting to influence legislation or, if you made a section 501(h) election, not normally make expenditures in excess of expenditure limitations outlined in section 501(h).
- Not provide commercial-type insurance as a substantial part of your activities.

Check this box to attest that you have not conducted and will not conduct activities that violate these prohibitions and restrictions.

**5** Do you or will you attempt to influence legislation? \_\_\_\_\_  Yes  No  
(If yes, consider filing Form 5768. See the instructions for more details.)

**6** Do you or will you pay compensation to any of your officers, directors, or trustees? \_\_\_\_\_  Yes  No  
(Refer to the instructions for a definition of compensation.)

**7** Do you or will you donate funds to or pay expenses for individual(s)? \_\_\_\_\_  Yes  No

**8** Do you or will you conduct activities or provide grants or other assistance to individual(s) or organization(s) outside the United States? \_\_\_\_\_  Yes  No

**9** Do you or will you engage in financial transactions (for example, loans, payments, rents, etc.) with any of your officers, directors, or trustees, or any entities they own or control? \_\_\_\_\_  Yes  No

**10** Do you or will you have unrelated business gross income of \$1,000 or more during a tax year? \_\_\_\_\_  Yes  No

**11** Do you or will you operate bingo or other gaming activities? \_\_\_\_\_  Yes  No

**12** Do you or will you provide disaster relief? \_\_\_\_\_  Yes  No

**Part IV Foundation Classification**

**Part IV 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.**

**1** Are you applying for recognition as a church, school, or hospital (described in section 170(b)(1)(A)(i), (ii), or (iii) of the Internal Revenue Code)? If yes, stop. Do not file Form 1023-EZ. See Instructions  Yes  No

**2** If you qualify for public charity status, check the appropriate box (2a - 2c below) and skip to Part V below.

- a** Select this box to attest that you normally receive at least one-third of your support from public sources or you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization. Sections 509(a)(1) and 170(b)(1)(A)(vi).
- b** Select this box to attest that you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income. Section 509(a)(2).
- c** Select this box to attest that you are operated for the benefit of a college or university that is owned or operated by a governmental unit. Sections 509(a)(1) and 170(b)(1)(A)(iv).

**3** If you are not described in items 2a - 2c above, you are a private foundation. As a private foundation, you are required by section 508(e) to have specific provisions in your organizing document, unless you rely on the operation of state law in the state in which you were formed to meet these requirements. These specific provisions require that you operate to avoid liability for private foundation excise taxes under sections 4941-4945.

Select this box to attest that your organizing document contains the provisions required by section 508(e) or that your organizing document does not need to include the provisions required by section 508(e) because you rely on the operation of state law in your particular state to meet the requirements of section 508(e). (See the instructions for explanation of the section 508(e) requirements.)

**Part V Reinstatement After Automatic Revocation**

**Complete this section only if you are applying for reinstatement of exemption after being automatically revoked for failure to file required annual returns or notices for three consecutive years, and you are applying for reinstatement under section 4 or 7 of Revenue Procedure 2014-11. (Check only one box.)**

- 1  **Check this box** if you are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By checking this box, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. (See the instructions for requirements.)
- 2  **Check this box** if you are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filing this application.

**Part VI Signature**

- 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, and to the best of my knowledge it is true, correct, and complete.**

\_\_\_\_\_  
(Type name of signer)

\_\_\_\_\_  
(Type title or authority of signer)

02022026

\_\_\_\_\_  
(Date)

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

Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form1023](http://www.irs.gov/Form1023) for instructions and the latest information.

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

Use the "?" buttons throughout this form for help in completing this application. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500.

If you cannot complete required responses within the textbox limits throughout this form, upload your additional narratives with the other required documents.

**Part I Identification of Applicant**

<b>1a</b> Full Name of Organization (exactly as it appears in your organizing document)			<b>b</b> Care of Name (if applicable)		
<b>c</b> Mailing Address (Number, street and room/suite)		<b>d</b> City		<b>e</b> Country	
<b>f</b> State		<b>g</b> Zip Code + 4	<b>h</b> Foreign Province (or State)		<b>i</b> Foreign Postal Code
<b>2</b> Employer Identification Number		<b>3</b> Month Tax Year Ends		<b>4</b> Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative)	
<b>5</b> Contact Telephone Number		<b>6</b> Fax Number (optional)		<b>7</b> User Fee Submitted \$600.00	

**8** Organization's Website (if available):

**9** List the names, titles, and mailing addresses of your officers, directors, and/or trustees.

First Name:		Last Name:		Title:	
Mailing Address:			City:		
State (or Province):		Zip Code (or Foreign Postal Code):			
First Name:		Last Name:		Title:	
Mailing Address:			City:		
State (or Province):		Zip Code (or Foreign Postal Code):			
First Name:		Last Name:		Title:	
Mailing Address:			City:		
State (or Province):		Zip Code (or Foreign Postal Code):			
First Name:		Last Name:		Title:	
Mailing Address:			City:		
State (or Province):		Zip Code (or Foreign Postal Code):			
First Name:		Last Name:		Title:	
Mailing Address:			City:		
State (or Province):		Zip Code (or Foreign Postal Code):			

Check here to add more officers, directors, and/or trustees.

**Part II Organizational Structure**

- 1** You must be a corporation, limited liability company (LLC), unincorporated association, or trust to be tax exempt.

Select your type of organization.

Corporation

At the end of this form, you must upload a copy of your articles of incorporation (and any amendments) that shows proof of filing with the appropriate state agency.

Limited Liability Company (LLC)

At the end of this form, you must upload a copy of your articles of organization (and any amendments) that shows proof of filing with the appropriate state agency. Also, if you adopted an operating agreement, upload a copy, along with any amendments.

Unincorporated Association

At the end of this form, you must upload a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.

Trust

At the end of this form, you must upload a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.

- 2** Enter the date you formed. (MM/DD/YYYY)

- 3** Select your state (or U.S. territory) of incorporation or other formation. If you were formed under the laws of a foreign country, select Foreign Country.

- 4** Have you adopted bylaws? If "Yes," at the end of this form, upload a current copy showing the date of adoption. If "No," explain how you select your officers, directors, or trustees.  Yes  No

- 5** Are you a successor to another organization?  Yes  No

Answer "Yes" if you have taken or will take over the activities of another organization, you took over 25% or more of the fair market value of the net assets of another organization, or you were established upon the conversion of an organization from for-profit to nonprofit status. If "Yes," complete Schedule G.

**Part III Required Provisions in Your Organizing Document**

Part III helps ensure that, when you submit this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3).

If you cannot check "Yes" in both Lines 1 and 2, your organizing document does not meet the organizational test. DO NOT file this application until you have amended your organizing document. Remember to upload your original and amended organizing documents at the end of this form.

- 1** Section 501(c)(3) requires that your organizing document limit your purposes to one or more exempt purposes within section 501(c)(3), such as charitable, religious, educational, and/or scientific purposes.

*The following is an example of an acceptable purpose clause: The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.*

Does your organizing document meet this requirement?

Yes  No

- 1a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph):

- 2** Section 501(c)(3) requires that your organizing document provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.

*The following is an example of an acceptable dissolution clause: Upon the dissolution of this organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.*

Does your organizing document meet this requirement?

Yes  No

- 2a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or indicate that you rely on state law.

**Part IV Your Activities**

**1** Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document.

For each past, present, or planned activity, include information that answers the following questions:

- a. What is the activity?
- b. Who conducts the activity?
- c. Where is the activity conducted?
- d. What percentage of your total time is allocated to the activity?
- e. How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?
- f. How does the activity further your exempt purposes?

**Part IV** Your Activities (continued)

2 Enter the 3-character NTEE Code that best describes your activities.

Or check here if you want the IRS to select the NTEE Code that best describes your activities.

3 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes" if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program.

 Yes No

4 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors? If "Yes," explain how these related individuals are eligible for goods, services, or funds.

 Yes No

5 Do you or will you support or oppose candidates in political campaigns in any way? If "Yes," explain.

 Yes No

6 Do you or will you attempt to influence legislation? If "Yes," explain how you attempt to influence legislation.

 Yes No

**Part IV** Your Activities (continued)

- 6a** Did you or will you **make an election to have your legislative activities measured** by expenditures by filing **Form 5768**?  Yes  No  
If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities.

- 7** Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other **intellectual property**? If "Yes," describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed.  Yes  No

- 8** Do you or will you provide **educational information** to the general public on **budgeting, personal finance, financial literacy, saving and spending practices, the sound use of consumer credit, and/or assist individuals and families with financial problems such as credit card debt and foreclosure by providing them with counseling**? If "Yes," explain.  Yes  No

- 9** **Do you or will you make grants, loans, or other distributions to organizations?** If "Yes," describe the type and purpose of the grants, loans, or distributions, how you select your recipients including submission requirements (such as grant proposals or application forms), and the criteria you use or will use to select recipients. Also describe how you ensure the grants, loans, and other distributions are or will be used for their intended purposes (including whether you require periodic or final reports on the use of funds and any procedures you have if you identify that funds are not being used for their intended purposes). Finally, describe the records you keep with respect to grants, loans, or other distributions you make and identify any recipient organizations and any relationships between you and the recipients. If "No," continue to Line 10.  Yes  No

**Part IV** Your Activities (continued)

- 9a** Do you or will you make grants, loans, or other distributions to organizations that are not recognized by the IRS as tax exempt under section 501(c)(3)? If "Yes," name and/or describe the non-section 501(c)(3) organizations to whom you do or will make distributions and explain how these distributions further your exempt purposes.  Yes  No

- 9b** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," name each foreign organization (if not already provided), the country and region within each country in which each foreign organization operates, any relationship you have with each foreign organization, and whether the foreign organization accepts contributions earmarked for a specific country or organization (if so, specify which countries or organizations). If "No," continue to Line 10.  Yes  No

- 9c** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors.  Yes  No

- 9d** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information.  Yes  No

- 9e** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including periodic reporting requirements, auditing grantees, site visits by your employees or compliance checks by impartial experts, etc., to verify that grant funds are being used appropriately.  Yes  No

**Part IV** Your Activities (continued)

- 9f** Do you share board members or other key personnel with the recipient organization(s)? If "Yes," identify the relationships.  Yes  No

- 9g** When you make grants, loans, or other distributions to foreign organizations, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities.  Yes  No

- 9h** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC?  Yes  No

- 9i** Will you acquire from OFAC the appropriate license and registration where necessary?  Yes  No

- 10** Do you or will you operate in a foreign country or countries? If "Yes," name each foreign country and region within each country in which you do or will operate and describe your operations in each one. If "No," continue to Line 11.  Yes  No

- 10a** When you conduct activities in foreign countries, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities.  Yes  No

- 10b** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC?  Yes  No

- 10c** Will you acquire from OFAC the appropriate license and registration where necessary?  Yes  No

**Part IV** Your Activities (continued)

- 11** Are you a sponsoring organization that maintains one or more donor advised funds? If yes, please provide a complete description of your program, including the specific advice that such donors may provide. Describe in detail the control you maintain (or will maintain) over the use of the funds.  Yes  No

- 12** Do you or will you operate a school?  Yes  No  
If "Yes," complete Schedule B.

- 13** Is your principal purpose or function to provide hospital or medical care?  Yes  No  
If "Yes," complete Schedule C.

- 14** Do you or will you provide low-income housing?  Yes  No  
If "Yes," complete Schedule F.

- 15** Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes?  Yes  No  
If "Yes," complete Schedule H - Section I.

- 16** Check any of the following fundraising activities that you will undertake (check all that apply):

- |   |  |
|---|--|
| <input type="checkbox"/> Website, mail, email, personal, and/or phone solicitations | <input type="checkbox"/> Foundation grant solicitations      |
| <input type="checkbox"/> Receive donations from another organization's website      | <input type="checkbox"/> Government grant solicitations      |
| <input type="checkbox"/> Bingo  | <input type="checkbox"/> Other (non-bingo) gaming activities |
| <input type="checkbox"/> Other (describe)   |  |

- We will not engage in fundraising activities.

- 17** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements, including the names or descriptions of the organizations for which you raise funds.  Yes  No

**Part V Compensation and Other Financial Arrangements**

- 1** Do you or will you compensate officers, directors, or trustees, or do or will you have highest compensated employees, or highest compensated independent contractors? If "No," continue to Line 2.  Yes  No

In establishing compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors:

- 1a** Do or will the individuals that approve compensation arrangements follow a conflict of interest policy?  Yes  No

- 1b** Do or will you approve compensation arrangements in advance of paying compensation?  Yes  No

- 1c** Do or will you document in writing the date and terms of approved compensation arrangements?  Yes  No

- 1d** Do or will you record in writing the decision made by each individual who decided or voted on compensation arrangements?  Yes  No

- 1e** Do or will you approve compensation arrangements based on information about compensation paid by similarly situated taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations?  Yes  No

- 1f** Do or will you record in writing both the information on which you relied to base your decision and its source?  Yes  No

- 1g** Do or will you have any other practices you use to set reasonable compensation? If "Yes," describe these practices.  Yes  No

- 2** Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If you are a hospital, answer "Yes" if your conflict of interest policy includes provisions consistent with the additional healthcare related provisions in the sample document. If "No," describe the procedures you will follow to ensure that persons who have a conflict of interest will not have influence over setting their own compensation or regarding business deals with themselves.  Yes  No

- 3** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services.  Yes  No

**Part V Compensation and Other Financial Arrangements** *(continued)*

- 4 Do you or will you purchase or sell any goods, services, or assets from or to: (i) any of your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any such transactions that you made or intend to make, with whom you make or will make such transactions, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value.  Yes  No

- 5 Do you or will you have any leases, contracts, loans, or other agreements with: (i) your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value.  Yes  No

- 6 Do you or will you contract with another organization to develop, build, market, or finance your facilities? If "Yes," describe each facility, the role of the other organization, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how that entity is selected, how the terms of any contract(s) are negotiated at arm's length, and how you determine you will pay no more than fair market value for services.  Yes  No

**Part V Compensation and Other Financial Arrangements** *(continued)*

- 7 Does or will someone other than your own employees or volunteers manage your activities or facilities?  Yes  No  
 If "Yes," describe the activities or facilities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how these managers were or will be selected, how the terms of any contracts or other agreements were or will be negotiated, and how you determine you will pay no more than fair market value for services.

- 8 Do you participate in any joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes.  Yes  No

**Part VI Financial Data**

- 1 Select the option that best describes you to determine the years of revenues and expenses you need to provide.
- You completed less than one tax year.  
Provide a total of three years of financial information (including the current year and two future years of reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
- You completed at least one tax year but fewer than five.  
Provide a total of four years financial information (including the current year and three years of actual financial information or reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
- You completed five or more tax years.  
Provide financial information for your five most recent tax years (including the current year) in the following Statement of Revenues and Expenses.

**Part VI** Financial Data (continued)

**A. Statement of Revenues and Expenses**

Type of revenue	Current tax year	4 prior tax years or 2 succeeding tax years			
		From: ___/___/___ To: ___/___/___	From: ___/___/___ To: ___/___/___	From: ___/___/___ To: ___/___/___	From: ___/___/___ To: ___/___/___
<b>1</b> Gifts, grants, and contributions received (do not include unusual grants)					
<b>2</b> Membership fees received					
<b>3</b> Gross investment income					
<b>4</b> Net unrelated business income					
<b>5</b> Taxes levied for your benefit					
<b>6</b> Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
<b>7</b> Any revenue not otherwise listed above or in lines 9 - 12 below (provide an itemized list below)					
<b>8</b> Total of lines 1 through 7	\$0.	\$0.	\$0.	\$0.	\$0.
<b>9</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (provide an itemized list below)					
<b>10</b> Total of lines 8 and 9	\$0.	\$0.	\$0.	\$0.	\$0.
<b>11</b> Net gain or loss on sale of capital assets (provide an itemized list below)					
<b>12</b> Unusual grants (provide an itemized list below)					
<b>13</b> Total Revenue (add lines 10 through 12)	\$0.	\$0.	\$0.	\$0.	\$0.
Type of expense	Current tax year	4 prior tax years or 2 succeeding tax years			
<b>14</b> Fundraising expenses					
<b>15</b> Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)					
<b>16</b> Disbursements to or for the benefit of members (provide an itemized list below)					
<b>17</b> Compensation of officers, directors, and trustees					
<b>18</b> Other salaries and wages					
<b>19</b> Interest expense					
<b>20</b> Occupancy (rent, utilities, etc.)					
<b>21</b> Depreciation and depletion					
<b>22</b> Professional fees					
<b>23</b> Any expense not otherwise classified, such as program services (provide an itemized list below)					
<b>24</b> Total Expenses (add lines 14 through 23)	\$0.	\$0.	\$0.	\$0.	\$0.

**25** Itemized financial data

**Part VI** Financial Data (continued)

<b>B. Balance Sheet (for your most recently completed tax year)</b>		Year End:
<b>Assets</b>		
<b>1</b> Cash		
<b>2</b> Accounts receivable, net		
<b>3</b> Inventories		
<b>4</b> Bonds and notes receivable (provide an itemized list below)		
<b>5</b> Corporate stocks (provide an itemized list below)		
<b>6</b> Loans receivable (provide an itemized list below)		
<b>7</b> Other investments (provide an itemized list below)		
<b>8</b> Depreciable assets (provide an itemized list below)		
<b>9</b> Land		
<b>10</b> Other assets (provide an itemized list below)		
<b>11</b> Total Assets (add lines 1 through 10)		\$0.
<b>Liabilities</b>		
<b>12</b> Accounts payable		
<b>13</b> Contributions, gifts, grants, etc. payable		
<b>14</b> Mortgages and notes payable (provide an itemized list below)		
<b>15</b> Other liabilities (provide an itemized list below)		
<b>16</b> Total Liabilities (add lines 12 through 15)		\$0.
<b>Fund Balances or Net Assets</b>		
<b>17</b> Total fund balances or net assets		
<b>18</b> Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)		\$0.

**19** Itemized financial data

--

**Part VII Foundation Classification**

Part VII is designed to classify you as an organization that is either a private foundation or a public charity. Public charity classification is a more favorable tax status than private foundation classification. If you are a private foundation, this part will further determine whether you are a private operating foundation.

**1** Select the foundation classification you are requesting from the list below.

- You are described in 509(a)(1) and 170(b)(1)(A)(vi) as 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.
- You are described in 509(a)(2) as 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).
- You are described in 509(a)(1) and 170(b)(1)(A)(i) as a church or a convention or association of churches. Complete Schedule A.
- You are described in 509(a)(1) and 170(b)(1)(A)(ii) as a school. Complete Schedule B.
- You are described in 509(a)(1) and 170(b)(1)(A)(iii) as a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete Schedule C.
- You are described in 509(a)(1) and 170(b)(1)(A)(iv) as an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- You are described in 509(a)(1) and 170(b)(1)(A)(ix) as an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university.
- You are described in 509(a)(3) as an organization supporting either one or more organizations described in 509(a)(1) or 509(a)(2) or a publicly supported section 501(c)(4), (5), or (6) organization. Complete Schedule D.
- You are described in 509(a)(4) as an organization organized and operated exclusively for testing for public safety.
- You are a publicly supported organization and would like the IRS to decide your correct classification.
- You are a private foundation.

- 1a** 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 this box to confirm that your organizing document includes these provisions or you rely on state law.

State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or state that you rely on state law.

- 1b** Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes?  Yes  No  
If "Yes," complete Schedule H - Section II.

- 1c** Are you a private operating foundation?  Yes  No

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.

**Part VII** Foundation Classification (continued)

- 1d** Describe how you meet the requirements for private operating foundation status, including how you meet the income test and either the assets test, the endowment test, or the support test. If you've been in existence for less than one year, describe how you are likely to satisfy the requirements for private operating foundation status.

- 2** If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(1) and 170(b)(1)(A)(vi) in existence for five or more tax years, you must have received one-third or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities; or 10% or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities and the facts and circumstances indicate you are a publicly supported organization. Calculate whether you meet this support test for your most recent five-year period.

- i. Did you receive contributions from any person, company, or organization whose gifts totaled more than the 2% amount of line 8 in Part VI-A?  Yes  No

If "Yes," identify each person, company, or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- ii. Based on your calculations, did you receive at least one-third of your support from public sources or did you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization?  Yes  No

- 2a** If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(2) in existence for five or more tax years, you must have normally received more than one-third of your support from contributions, membership fees, and gross receipts from activities related to your exempt functions, or a combination of these sources, and not more than one-third of your support from gross investment income and net unrelated business income. Calculate whether you meet this support test for your most recent five-year period.

- i. Did you receive amounts from any disqualified persons?  Yes  No

If "Yes," identify each disqualified person by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- ii. Did you receive amounts from individuals or organizations other than disqualified persons that exceeded the greater of \$5,000 or 1% of the amount on line 10 of Part VI-A Statement of Revenues and Expenses?  Yes  No

If "Yes," identify each individual or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- iii. Based on your calculations, did you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income?  Yes  No

**Part VIII Effective Date**

In general, a determination letter recognizing exemption of an organization described in section 501(c)(3) is effective as of the date of formation of an organization if: (1) its purposes and activities prior to the date of the determination letter have been consistent with the requirements for exemption; and (2) it has filed an application for recognition of exemption within 27 months from the end of the month in which it was organized.

- 1 Are you submitting this application within 27 months of the end of the month in which you were legally formed?  Yes  No

If "No," complete Schedule E.

**Part IX Annual Filing Requirements**

***If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.***

- 1 Certain organizations are not required to file annual information returns or notices (Form 990, Form 990-EZ, or Form 990-N, e-Postcard). If you are granted tax-exemption, are you claiming to be excused from filing Form 990, Form 990-EZ, or Form 990-N?  Yes  No

If "Yes," are you claiming you are excepted from filing because you are:

- A church or association of churches
- An integrated auxiliary (such as a men's or women's organization, religious school, mission society, or religious group)
- A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577
- A school below college level affiliated with a church or operated by a religious order
- A mission society (other than a section 509(a)(3) supporting organization) sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries
- An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418 (other than a section 509(a)(3) supporting organization)
- Other (describe)

**Part X Signature**

- 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, and to the best of my knowledge it is true, correct, and complete.

\_\_\_\_\_  
(Type name of signer)

\_\_\_\_\_  
(Type title or authority of signer)

02/02/2026

\_\_\_\_\_  
(Date)

**Upload checklist:**

---

- Organizing document (and any amendments)
- Bylaws, if adopted
- Form 2848, Power of Attorney and Declaration of Representative (if applicable)
- Form 8821, Tax Information Authorization (if applicable)
- Supplemental responses (if applicable)
- Expedited handling request (if applicable)

# Form 1023 Checklist

(Revised December 2017)

## 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 your permanent records. Refer to the General Instructions regarding Public Inspection of approved applications.

**Check each box to finish your application (Form 1023). Send this completed Checklist with your filled-in application. If you have not answered all the items below, your application may be returned to you as incomplete.**

- Assemble the application and materials in this order.
  - Form 1023 Checklist
  - Form 2848, *Power of Attorney and Declaration of Representative* (if filing)
  - Form 8821, *Tax Information Authorization* (if filing)
  - Expedite request (if requesting)
  - Application (Form 1023 and Schedules A through H, as required)
  - Articles of organization
  - Amendments to articles of organization in chronological order
  - Bylaws or other rules of operation and amendments
  - Documentation of nondiscriminatory policy for schools, as required by Schedule B
  - Form 5768, *Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation* (if filing)
  - All other attachments, including explanations, financial data, and printed materials or publications. Label each page with name and EIN.
  
- User fee payment placed in envelope on top of checklist. DO NOT STAPLE or otherwise attach your check or money order to your application. Instead, just place it in the envelope.
  
- Employer Identification Number (EIN)
  
- Completed Parts I through XI of the application, including any requested information and any required Schedules A through H.
  - You must provide specific details about your past, present, and planned activities.
  - Generalizations or failure to answer questions in the Form 1023 application will prevent us from recognizing you as tax exempt.
  - Describe your purposes and proposed activities in specific easily understood terms.
  - Financial information should correspond with proposed activities.
  
- Schedules. Submit only those schedules that apply to you and check either "Yes" or "No" below.

Schedule A Yes \_\_\_ No \_\_\_

Schedule E Yes \_\_\_ No \_\_\_

Schedule B Yes \_\_\_ No \_\_\_

Schedule F Yes \_\_\_ No \_\_\_

Schedule C Yes \_\_\_ No \_\_\_

Schedule G Yes \_\_\_ No \_\_\_

Schedule D Yes \_\_\_ No \_\_\_

Schedule H Yes \_\_\_ No \_\_\_

- An exact copy of your complete articles of organization (creating document). Absence of the proper purpose and dissolution clauses is the number one reason for delays in the issuance of determination letters.
  - Location of Purpose Clause from Part III, line 1 (Page, Article and Paragraph Number) \_\_\_\_\_
  - Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law \_\_\_\_\_
  
- Signature of an officer, director, trustee, or other official who is authorized to sign the application.
  - Signature at Part XI of Form 1023.
  
- Your name on the application must be the same as your legal name as it appears in your articles of organization.

Send completed Form 1023, user fee payment, and all other required information, to:

Internal Revenue Service  
Attention: EO Determination Letters  
Stop 31  
P.O. Box 12192  
Covington, KY 41012-0192

If you are using express mail or a delivery service, send Form 1023, user fee payment, and attachments to:

Internal Revenue Service  
Attention: EO Determination Letters  
Stop 31  
201 West Rivercenter Boulevard  
Covington, KY 41011

# General Materials

## NFP Checklist

To obtain your Illinois not-for-profit corporation status, and a federal income tax exemption, you will need to complete the following steps:

### NFP Incorporation

- Plan carefully, prepare a business plan.
- File Articles of Incorporation with, and pay fee to, Illinois Secretary of State (Form NFP-102.10), including added required tax language.
- When Articles are returned to you by Secretary of State, record them with, and pay fee to, Recorder of Deeds of resident country. (Keep a photocopy).
- Prepare By-Laws.
- Hold First Meeting of Board of Directors: Officers elected; bank account authorized; attorney and CPA named; adopt By-Laws.
- Register with IL Attorney General (Form CO-1, CO-2).
- Possibly – Register with IL Department of Revenue and Department of Employment Security.

### Federal Tax Exemption

- Obtain Federal Employer Identification Number (FEIN) – Form SS-4. Can obtain by phone – IRS Tele-TIN number 866-816-2065, or online, [www.irs.gov](http://www.irs.gov)
- File Form 1023 and pay the required fee with IRS.

### Possible Other Steps

- Apply for Illinois sales and use tax exemption.
- Apply for Illinois real estate tax exemption.
- Obtain whatever permits and licenses required for your activity in your municipality. (Place of public amusement; retail sales; etc.)

## Returns and Reports

- IRS will require Form 990 or 990EZ annually.
- IL Attorney General will require Form AG 999-IL annually.
- IL Secretary of State will require Annual Report.