



Instructions for Form 1023-EZ

(Rev. May 2014)

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.

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Phone Help

If you have a question and need help completing Form 1023-EZ, please call 1-800-829-5500. This toll-free telephone service is available Monday through Friday.

Email Description

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 forms, and other information. To subscribe, visit www.irs.gov/charities.

General Instructions

Purpose of Form

Form 1023-EZ is the short-form 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. The following types of organizations may be considered tax exempt under section 501(c)(3) even if they do not file Forms 1023 or 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](#), later. 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.

Note. Before completing either Form 1023 or Form 1023-EZ, we recommend reading "Life Cycle of an Exempt Organization" at www.irs.gov/charities.

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 www.irs.gov/form1023.

Reminder

Do Not 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 supporting documents filed with the form, and 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 and Exploited Children. 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.

How To File

The Form 1023-EZ can only be filed electronically by going to www.pay.gov. IRS will not accept printed copy submissions of the application.

User Fee

A user fee of \$400 is required to process your application. This fee must be paid through www.pay.gov when you file your application. Payments can be made directly from your bank account or by credit/debit card.

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 (postmark date).

If you do not file Form 1023-EZ within 27 months of formation, and you believe you qualify for an earlier effective date than the postmark date, you can request the earlier date by sending correspondence to the address below. The correspondence should include the organization's name, EIN, the effective date you are requesting, a description of the activities, whether date is warranted, and any supporting documents. The correspondence should be sent after you receive your Form 1023-EZ determination letter. Alternatively, you may complete 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 of these instructions.

Send effective date correspondence to:

Internal Revenue Service
Exempt Organizations Determinations
Room 4024
P.O. Box 2508
Cincinnati, OH 45201

Possible pre-determination compliance check. Completing and submitting this application does not guarantee exemption will be recognized. You may be contacted if additional information is needed. Additionally, we will randomly select a number of applications for pre-determination compliance checks. In some instances, you may be required to submit a full Form 1023 and complete the regular determination process.

Filing Assistance

For help in completing this form or general questions relating to an exempt organization, call the Exempt Organization Customer Account Services toll free at 1-877-829-5500. You may also access information on our website at www.irs.gov/charities.

- 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, Gaming Publication for Tax-Exempt Organizations

- Publication 3833, Disaster Relief: Providing Assistance Through Charitable Organizations
- Publication 4220, Applying for 501(c)(3) Tax-Exempt Status
- Publication 4221, Compliance Guide for 501(c)(3) Tax-Exempt Organizations

Signature Requirements

An officer, director, trustee, or other official 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. Please refer to the accompanying information.

Annual Filing Requirements

An organization that is required to file an annual information return (Form 990 series) or must submit an annual electronic notice (Form 990-N) must do so even if the 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 the Form 1023-EZ is pending, complete the return, mark "Application Pending" in the heading, and send the return to the address indicated in the instructions.

If an annual electronic notice (Form 990-N) is due while the Form 1023-EZ is pending, the organization may need to contact the IRS at 1-800-829-5500 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 may be found in Publication 557 and at www.irs.gov/charities.

If you believe you meet an exception to filing Forms 990, 990-EZ, or 990-N, then you may request IRS recognition of this exception by filing Form 8940. Alternatively, you may complete Form 1023 in its entirety instead of completing Form 1023-EZ.

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: 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 for 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 www.nasconet.org.

Specific Instructions

Before completing the Form 1023-EZ, you must complete the [Form 1023-EZ Eligibility Worksheet](#) located on pages X-Y of these instructions. 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. You are not required to submit the eligibility worksheet with your form. However, you should retain the worksheet for your records.

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 – 1e. 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.

For a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice in placing the postal code in the address. Do not abbreviate the country name.

Line 2. Employer Identification Number (EIN). Enter the nine-digit EIN assigned to you.



Do not submit this application until you have obtained an EIN.

An EIN is your account number with us and is required regardless of whether you have employees. If you need an EIN, you can apply for one by:

1. Calling 1-800-829-4933.
2. Calling 1-215-516-6999, if you are located outside the United States.
3. Mailing Form SS-4 to the IRS at the address provided in the Instructions for Form SS-4.
4. Faxing Form SS-4 to the fax number provided in the Instructions for Form SS-4.

You can access Form SS-4 online at www.irs.gov, calling 1-800-829-3676 to order IRS tax forms and publications. If you previously applied for an EIN and did not receive one or you are unsure whether you have an EIN, please call our toll-free customer account services number, 1-877-839-5500, for assistance.

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 December 31, 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, or enrolled agent.

Note. We will request a Form 2848 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. Provide a fax number for the contact listed on line 4.

Line 7. User Fee Submitted. Enter the user fee amount paid. (The current user fee is \$400.)

Line 8. List the names, titles, and mailing addresses of your officers, directors, and trustees. Enter the full names, titles, and personal mailing addresses of your officers, directors, and/or trustees. If you have more than five, enter them 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 in all offices held.

An officer is a person elected or appointed to manage the organization and is actively operating at any time during the tax year, such as president, vice president, secretary, treasurer, and, in some cases, 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 at any time during the tax year, but only if the member has all voting rights.

Line 9a. Organization's website. Enter the organization's current address or its primary website, as of the date of filing this application if the organization does not maintain a website, enter "none" (applicable).

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 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) of the Code. 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 certain limited liability companies 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" or "charter." 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.

Corporation. If incorporated under a federal, state, 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 the name of your organization, 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 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.

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 your organization’s documents do not (or did not at any time in the past) comply with the requirements of Part III, lines 2, 5, 6, and 7 of Form 1023-EZ for any period between the date of formation and the date of application, enter the date that your documents first complied with the requirements.

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 2 of these instructions.

If your purposes are limited in some way 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 Publication 557 for further information and examples of how to limit your purposes.

Line 6. Activities not in furtherance of exempt purposes.

Your organizing document must not expressly empower you to engage, otherwise than as an insubstantial part of the 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 organized for “charitable purposes within the meaning of section 501(c)(3) of the Code.”

Further, net earnings must not inure to the benefit of private shareholders or individuals. You will establish that you will not be organized or operated for the benefit of private inurement, such as the creator or the creator’s family, any officer or director of the organization, other designated individuals, or persons controlled directly or indirectly by such private interests, if you must not, as a substantial part of your activities, attempt to influence legislation (unless it elects to comply with the provisions allowing certain lobbying expenditures); and you are prohibited from participating in any expenditure 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 Publication 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 also instructions for Part III, later, for more discussion 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 only be acceptable 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 Publication 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 make provision 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. Caution: State law does not override an inappropriate dissolution clause. If you are 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 be distributed to officers and/or directors upon dissolution), state law will not override the inappropriate clause, and you will need to amend your organizing document to remove the inappropriate clause before you apply for recognition of exemption.

Operation of state law is based on Revenue Procedure 82-2, 1982-1 C.B. 367.

Part III. Your Specific Activities

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

Line 1. 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 codes and their definitions on pages 34-166 in "National Taxonomy of Exempt Entities: Core Codes, 2007 Desk Reference," available at www.nccsdataweb.urban.org/kbfiles/322/NTEE-CC-Manual-2007a.pdf (published by the Urban Institute, National Center for Charitable Statistics, www.nccsdataweb.urban.org).

If you have any difficulty accessing the above website for the NTEE codes, please go to www.irs.gov/charities or call toll-free at 1-877-829-5500, available Monday through Friday.

Line 2. 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 Publication 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 Revenue Ruling 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) on the ground that 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; scientific testing or maintaining public buildings, monuments, or works; lessening the burdens of government; lessening neighborhood conditions; eliminating prejudice and discrimination; extending education and civil rights secured by law; and combating community delinquency and juvenile delinquency.

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

1. The particular religious beliefs of the organization are truly and sincerely held. If there is a clear showing that the beliefs and doctrines are sincerely held by those professing them, the IRS will not question the religious nature of those beliefs.

That the practices and rituals associated with the organization are not illegal or contrary to clearly defined public policy. Therefore, your group (or 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 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. On the other hand, 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 for purposes of enabling individuals to be gainfully employed, and
2. The services provided by the organization are available to the general public.

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

Example 1. An organization, such as a primary or secondary school, a college, or a professional or trade school, which has a regularly scheduled curriculum, a regular faculty, and a regularly enrolled body of students in attendance at a place where the educational activities are regularly carried on.

Example 2. 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 3. An organization which presents a course of instruction by means of correspondence or through the utilization of television or radio.

Example 4. Museums, zoos, planetariums, symphony orchestras, and other similar organizations.

Scientific. To be a scientific organization under 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 formulae 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 sports organizations that can qualify for tax-exempt status. The first type is an organization that sponsors 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 3. 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 line 2 earlier, organizations exempt under section 501(c)(3) must:

1. 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. Following a candidate to use an organization's assets or facilities will also violate the prohibition if other candidates are not given an equivalent opportunity.

Some activities may 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. On the other hand, 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 Revenue Ruling 2007-41, 2007-1 C.B. 1421.

2. 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).

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, 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.

3. 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 2 of these instructions more than insubstantially, including benefitting private interests rather than the public as a whole.

4. Not be organized or operated for the primary purpose of conducting a trade or business that is not related to your 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, and
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 Publication 598.

5. Not devote more than an insubstantial part of your activities to attempting to influence legislation.

In general, if a substantial part of the activities of your organization consists of carrying on propaganda or otherwise attempting to influence legislation, your organization's exemption from federal income tax will be denied.

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.

Note. 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 "not insubstantial amount" limit. An election is made by filing Form 5768, Declaration 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 www.irs.gov/Charities-&Non-Profits/Lobbying.

6. Not provide commercial-type insurance as a substantial part of your 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)(iii)) 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)(iii)) 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 4. Attempting to influence legislation. Check "Yes" if you have attempted, or plan to attempt, to influence legislation. See instructions for Part III, line 3, earlier, for a description of "attempting to influence legislation."

Line 5. 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 non-qualified employee plan (pensions or annuities), fringe benefits (perquisites, vehicle, meals, lodging, personal and family education benefits, low interest loans, payment of personal and entertainment or other expenses, athletic or country club membership, personal use of your property), and bonuses.

Line 6. Donation of funds or payment of expenses to individuals. Check "Yes" if you have donated funds to or paid expenses to individual(s) or plan to donate funds to or pay expenses to individual(s).

Line 7. 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, its territories and possessions.

Line 8. 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 Form 990 instructions for a definition of "control.")

Line 9. 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 Publication 598.

Line 10. Gaming activities. Check "Yes" if you have conducted or plan to conduct bingo or other gaming activities. For more information, see Publication 3079, Tax Exempt Organizations and Gaming.

Line 11. Disaster relief assistance. Check "Yes" if you have provided or plan to provide disaster relief. For more information, see Publication 3833, Disaster Relief: Providing Assistance Through Charitable Organizations.

Part IV. Foundation Classification

Organizations that are described in section 501(c)(3) are classified as either public charities or private foundations. A public charity generally has a broad base of support, while a private foundation generally receives its support from a small number of donors. This classification is important because different tax rules apply to the operations of each entity. Deductibility of contributions to a private foundation is more limited than contributions to a public charity. See Publication 526, Charitable Contributions, for more information on the deductibility of contributions. In addition, as described below, private foundations are subject to excise taxes that are not imposed on public charities.

Section 501(c)(3) organizations are presumed to be private foundations unless they meet an exception described in section

509(a)(1), 509(a)(2), 509(a)(3), or 509(a)(4). Organizations that meet one of the exceptions are classified as public charities. For a description of the categories of public charities, see Publication 557, Tax-Exempt Status for Your Organization. Some private foundations are private operating foundations. Additional information about private foundations and private operating foundations is available in Publication 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, and at www.irs.gov/Charities-&-Non-Profits/Private-Foundations/Private-Operating-Foundations.

TIP Many organizations described in section 501(c)(3) meet one of the exceptions described above and are classified as public charities, which are subject to more favorable treatment under tax law than are private foundations.

Private operating foundations and certain categories of public charities, such as churches, schools, and hospitals, are not eligible to apply for exemption under section 501(c)(3) using Form 1023-EZ. For information regarding organizations that are not eligible to file Form 1023-EZ, see [Form 1023-EZ Eligibility Worksheet](#), below.

Organizations that are eligible to apply for exemption using Form 1023-EZ and meet the requirements of section 501(c)(3) are private foundations *unless* they:

- Have broad financial support from the general public (as described in instructions for **Lines 1a** and **1b**, below), and
- Are operated for the benefit of a college or university (as owned or operated by a governmental unit as described in instructions for **Line 1c** below).

Unless you meet one of the exceptions, you are a private foundation and must complete **Line 2**.

If you meet one of the exceptions above, you must select your public charity status in **Line 1**. **You may only check one box in Line 1.**

Line 1a. Check this box if you either:

- Normally receive 33-1/3% or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities; or
- Both (1) normally receive 10% or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities (the 10% public support requirement), and (2) are organized and operated to attract new and additional public or governmental support on a continuous basis (the attraction of public support requirement), and in addition satisfy a facts and circumstances test (see below).

Facts and circumstances test. The following factors are taken into account in determining whether an organization that meets the 10% public support requirement and the attraction of public support requirement qualifies as publicly supported: (1) 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), (2) whether the organization receives support from a representative number of persons, and (3) 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. For additional information about the facts and circumstances test, see Publication 557 and Treas. Regs. section 1.170A-9(e)(3).

The following definitions apply for purposes of both the 33-1/3% public support test and the 10% public support requirement.

Normally. Whether an organization "normally" receives the required level of public support generally is measured using a five-year computation period that includes the current tax year and four prior tax years. For a newly formed organization, the test is whether the organization can reasonably be expected to meet the requirements of the 33-1/3% public support test or the 10% public support plus facts and circumstances test during its first five taxable years as a section 501(c)(3) organization. The basic consideration is whether its organizational structure, current or proposed programs or activities, and actual or intended method of operation can reasonably be expected to attract the level of public support from the general public, public charities, and governmental units that is necessary to meet the public support requirements described above.

Total support. "Total support" includes contributions, membership fees, net income from unrelated business activities, and gross investment income, but does not include income from activities directly related to your exempt function.

Public support. "Public" support" does not include contributions from any individual, corporation, or trust that exceeds 2% of the organization's total support during the five-year computation period. In applying the 2% limit, all contributions made by a donor and by any persons in a special relationship to the donor are considered made by one person.

Note. You do not meet either of these public support tests if you receive almost all of your support from gross receipts from related activities and an insignificant amount of your support from governmental units and contributions made directly or indirectly by the general public.

Line 1b. Check this box if you normally receive: (1) more than 33-1/3% of your support from contributions, membership fees, and gross receipts (from permitted sources, see below) from admissions, sales of merchandise, performance of services, or furnishing of facilities in an activity that is not an unrelated trade or business, subject to certain limits described below, and (2) not more than 33-1/3% of your support from gross investment income and net unrelated business income (less the amount of tax on unrelated business taxable income under section 511).

For this purpose, "permitted sources" are governmental units, public charities described in section 509(a)(1), and persons other than disqualified persons. For additional information, see Publication 557.

Limit on gross receipts. In computing the amount of support received from gross receipts under (1) above, gross receipts from related activities received from a person or from any government agency are includible in any tax year only to the extent the gross receipts are not more than the greater of \$5,000 or 1% of the organization's total support in that year.

Whether an organization "normally" meets these support tests generally is measured using a five-year computation period that includes the current tax year and four prior tax years. For a newly formed organization, the test is whether it can reasonably be expected to meet the one-third support test and the not-more-than-one-third support test during its first five taxable years as a section 501(c)(3) organization. For factors considered in determining whether an organization can reasonably be expected to meet these tests, see Publication 557.

TIP For help determining if you meet one of the two public support tests described above, complete Form 990, Schedule A, Parts II and III.

Line 1c. Check this box if you both (1) 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) and (2) normally receive a substantial part of your support from a

governmental unit or from direct or indirect contributions from the general public, or from a combination of these sources.

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" does not 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 Publication 557 for additional information.

Line 2. If you checked one of the boxes in **Line 1** because you meet one of the public charity exceptions, do not complete the rest of this section. If you are organized and operated exclusively for tax-exempt purposes under section 501(c)(3) but do not meet one of the public charity tests listed in **Lines 1a – 1c**, you are a private foundation and must complete **Line 2**.

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). Additional information regarding these private foundation excise taxes is available in Publication 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, and at www.irs.gov/Charities-&-Non-Profits/Private-Foundations/Private-Foundation-Excise-Taxes.

For samples of provisions that will meet section 508(e), see Publication 557, Chapter 1, Section 501(c)(3) Organizations: Private Foundations.

Operation of State Law. Some states have enacted statutory provisions that satisfy the requirements of section 508(e), subject to notations. Organizations that are organized in a state that has a statutory provision addressing the requirements of section 508(e) should be aware of that state's specific requirements. Operation of state law is discussed in Revenue Ruling 75-38, 1975-1 C.B. 161.

Check **Line 2** to attest that either your organizing document contains the appropriate provisions or that the provisions are met by operation of state law.

Note. 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 www.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. The advance approval request should be sent to the address indicated on Form 8940. It should not be submitted with Form 1023-EZ. Additional information about advance approval of individual grant procedures is available at www.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 the full Form 1023 instead.

Part V. Reinstatement After Automatic Revocation

You should only complete this section if you have had your exempt status automatically revoked under section 6033(j)(1) of the Code for failure to file required annual returns or notices for three consecutive years, and you are applying for reinstatement under sections 4 or 7 of Revenue Procedure 2014-11.

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

Note. You cannot apply using section 7 if you are requesting reinstatement under sections 4 or 5 of the revenue procedure. If you are applying for effective reinstatement under sections 5 or 7 of Revenue Procedure 2014-11, you must submit the full Form 1023 along with the appropriate reasonable cause statement and statement confirming you have filed the required annual returns as described in the revenue procedure.

Line 2. Section 4 of Revenue Procedure 2014-11. Check this box if:

- You were able to file either Form 990-EZ or 990-N for each of the three 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.

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.

Line 2. Section 7 of Revenue Procedure 2014-11. Check this box if you are seeking reinstatement under section 7 of Revenue Procedure 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, trustee, or other official who is authorized to sign for the organization must sign Form 1023-EZ. The signature must be accompanied by the printed or typed name of the signer, the title or authority of the signer, and the date. Please clearly print or type the accompanying information.

Paperwork Reduction Act Notice. The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping
Learning about the law or the form
Preparing the form
Copying, assembling, and sending the form to the IRS

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the tax form to this address. Instead, see *How To File*, earlier.

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

1.	Are your projected annual gross receipts expected to exceed \$200,000 in any of the next 3 years?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2.	Have your annual gross receipts exceeded \$200,000 in any of the past 2 years? Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3.	Do you have total assets in excess of \$500,000? Total assets includes cash, accounts receivable, inventories, bonds, notes receivable, corporate stocks, loans receivable, other investments, depreciation and depletable assets, land, buildings, equipment, and any other assets.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4.	Were you formed under the laws of a foreign country (United States territories and possessions are not considered foreign countries)? You are formed under the laws of a foreign country if you were formed under the laws of (1) the United States, its states, territories or possessions; (2) a federally recognized Indian tribal or Alaskan native government; or (3) the District of Columbia.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
5.	Are you a successor to, or controlled by, an entity suspended under section 501(p) (suspension of tax-exempt status of terrorist organization)? Section 501(p)(1) suspends the exemption from tax under section 501(a) of any organization 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). 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 in (1), 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.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6.	Are you a limited liability company (LLC)? Answer "Yes" if you are organized as a limited liability company under the laws of the state in which you were formed.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
7.	Are you a successor to a for-profit entity? You are a successor if you have: 1. Substantially taken over all of the assets or activities of a for-profit entity; 2. Been converted or merged from a for-profit entity; or 3. Installed the same officers, directors, or trustees as a for-profit entity that no longer exists.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
8.	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 three consecutive years)? Do not check "Yes" if your previous revocation was an automatic revocation (pursuant to section 6033(j)) for failing to satisfy Form 990-series filing requirements for three consecutive years.	<input type="checkbox"/> Yes	<input type="checkbox"/> No

<p>9.</p>	<p>Are you a church or a convention or association of churches described in section 170(b)(1)(A)(i)?</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"> • A distinct legal existence. • A recognized creed and form of worship. • A definite and distinct ecclesiastical government. • A formal code of doctrine and discipline • A distinct religious history. • A membership not associated with any other church or denomination. • Ordained ministers ministering to the congregation. • Ordained ministers selected after completing prescribed courses of study. • A literature of its own. • Established places of worship. • Regular congregations. • Regular religious services. • Sunday schools for the religious instruction of the young. • Schools for the preparation of ministers. <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 Publication 1828.</p>	<p><input type="checkbox"/> Yes</p>	<p><input type="checkbox"/> No</p>
<p>10.</p>	<p>Are you a school, college, or university described in section 170(b)(1)(A)(ii)?</p> <p>An organization is a school, college, or university if:</p> <ul style="list-style-type: none"> • Presents formal instruction as its primary function. • Has a regular scheduled curriculum. • Has a regular faculty of qualified teachers. • Has a regularly enrolled student body. • Has a place where educational activities are regularly carried on. <p>The term “school” includes primary, secondary, preparatory, 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"/> Yes</p>	<p><input type="checkbox"/> No</p>
<p>11.</p>	<p>Are you a hospital or medical research organization described in section 170(b)(1)(A)(iii)?</p> <p>An organization is a hospital 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 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><input type="checkbox"/> Yes</p>	<p><input type="checkbox"/> No</p>

<p>12. Are you applying for exemption as a cooperative hospital service organization under section 501(e)?</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"> • Data processing. • Purchasing (including purchasing insurance on a group basis). • Warehousing. • Billing and collection (including purchasing patron accounts receivable on a recourse basis). • Food. • Clinical. • Industrial engineering. • Laboratory. • Printing. • Communications. • Record center. • Personnel (including selecting, testing, training, and educating personnel) services. <p>A cooperative hospital service organization must also meet certain other requirements specified in section 501(e).</p>	<p><input type="checkbox"/> Yes</p>	<p><input type="checkbox"/> No</p>
<p>13. Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)?</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"/> Yes</p>	<p><input type="checkbox"/> No</p>
<p>14. Are you applying for exemption as a qualified charitable risk pool under section 501(n)?</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"> 1. Is organized and operated 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, 2. Consists only of members that are section 501(c)(3) organizations exempt from tax under section 501(a), 3. Is organized under state law authorizing this type of risk pooling, 4. Is exempt from state income tax (or will be after qualifying as a section 501(c)(3) organization), 5. Has obtained at least \$1,000,000 in startup capital from nonmember charitable organizations, 6. Is controlled by a board of directors elected by its members, and 7. Is organized under documents requiring that: <ol style="list-style-type: none"> a. Each member be a section 501(c)(3) organization exempt from tax under section 501(a), b. Each member that receives a final determination that it no longer qualifies under section 501(c)(3) notify the pool immediately, and c. Each insurance policy issued by the pool provide that it will not cover events occurring after a final determination described in (b). 	<p><input type="checkbox"/> Yes</p>	<p><input type="checkbox"/> No</p>

<p>15. Are you requesting classification as a supporting organization under section 509(a)(3)?</p> <p>A supporting organization (as defined in § 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 section 509(a)(1) or 509(a)(2) organizations. Thus, an organization can qualify as other than 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> <p>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 sections 509(a)(1) or 509(a)(2). These section 509(a)(1) and 509(a)(2) organizations are commonly called publicly supported organizations.</p> <p>2. Has one of three types of relationships with one or more organizations described in sections 509(a)(1) or 509(a)(2). It must be:</p> <p>a. Operated, supervised, or controlled by one or more section 509(a)(1) or 509(a)(2) organizations (Type I supporting organization),</p> <p>b. Supervised or controlled in connection with one or more section 509(a)(1) or 509(a)(2) organizations (Type II supporting organization), or</p> <p>c. Operated in connection with one or more section 509(a)(1) or 509(a)(2) organizations (Type III supporting organization).</p> <p>3. Is not controlled directly or indirectly by disqualified persons (as defined in section 4946) other than foundation managers and the managers or trustees of organizations described in section 509(a)(1) or 509(a)(2).</p> <p>See Publication 557 for more information.</p>		<input type="checkbox"/> Yes	<input type="checkbox"/> No
<p>16. 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?</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"/> Yes	<input type="checkbox"/> No
<p>17. Do you or will you invest 5 percent or more of your total assets in securities or funds that are not publicly traded?</p>		<input type="checkbox"/> Yes	<input type="checkbox"/> No
<p>18. Do you or will you participate in joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations?</p>		<input type="checkbox"/> Yes	<input type="checkbox"/> No
<p>19. Do or will your activities include selling carbon credits or carbon offsets?</p>		<input type="checkbox"/> Yes	<input type="checkbox"/> No
<p>20. Are you a Health Maintenance Organization (HMO)?</p>		<input type="checkbox"/> Yes	<input type="checkbox"/> No
<p>21. Are you an Accountable Care Organization (ACO), or do or will your activities include ACO activities?</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 www.irs.gov/uac/Tax-Exempt-Organizations-Participating-in-the-Medicare-Shared-Savings-Program-through-Accountable-Care-Organizations.</p>		<input type="checkbox"/> Yes	<input type="checkbox"/> No
<p>22. Do you maintain or intend to maintain one or more donor advised funds?</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 Publication 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
<p>23. Are you organized and operated exclusively for testing for public safety and requesting a foundation classification under section 509(a)(4)?</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

<p>24. Are you a private operating foundation?</p> <p>Private foundations lack general public support. What distinguishes a private operating foundation from other private foundations is that it actively conducts exempt programs (as opposed to making grants to other organizations to conduct exempt activities). 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 www.irs.gov/Charities-&-Non-Profits/Private-Foundations/Private-Operating-Foundations.</p>		<input type="checkbox"/> Yes	<input type="checkbox"/> No
<p>25. Are you applying for retroactive reinstatement of exemption under sections 5 or 6 of Revenue Procedure 2014-11, after being automatically reclassified?</p> <p>Only organizations applying for reinstatement under sections 4 or 7 of Revenue Procedure 2014-11 may use Form 1023-EZ. If you are applying for retroactive reinstatement under sections 5 or 6 of Revenue Procedure 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

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