

Instructions for Form 1024-A



(Rev. October 2017)

Application for Recognition of Exemption Under Section 501(c)(4). For use with Form 1024-A.

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

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

General Instructions

User fee. Submit with the Form 1024-A application for a determination letter, a Form 8718, User Fee for Exempt Organization Determination Letter Request, and the user fee called for in the Form 8718. You may obtain Form 8718 and additional forms and publications on our website at <https://www.irs.gov/> or by calling 1-800-829-3676 (**1-800-TAX-FORM**). User fees are subject to change on an annual basis. See Rev. Proc. 2017-5 (updated annually) for the current user fee.

Helpful information. For additional information see:

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

Purpose of Form

Form 1024-A is used by organizations to apply for recognition of exemption under section 501(c)(4).

Even though 501(c)(4) organizations aren't required to file Form 1024-A to be tax-exempt, they may wish to file Form 1024-A to receive a determination letter of IRS recognition of their section 501(c)(4) status in order to obtain certain incidental benefits such as:

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

Note. Most organizations operating under section 501(c)(4) are required to notify the IRS that they are operating under section 501(c)(4) within 60 days of formation by filing Form 8976 (see Rev. Proc. 2016-41, IRB 2016-30 I.R.B. 165 at www.irs.gov/Rev.Proc.2016-41). This requirement isn't met by submitting Form 1024-A, requesting IRS recognition of exemption under section 501(c)(4).

Note. Generally, Form 1024-A **ISN'T** used to apply for a group exemption letter. For information on how to apply for a group exemption letter, see Pub. 557.

Note. Tax benefits for certain homeowners associations under section 528 are available to organizations that aren't exempt from federal income tax. To elect these benefits, file a properly completed and timely filed (including extensions) Form 1120-H, U.S. Income Tax Return for Homeowners Associations. **DON'T** file Form 1024-A.

What To File

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

Attachments

For any attachments submitted with Form 1024-A;

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

Private delivery services.

See the instructions for your income tax return for information on certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/ paying rule."

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

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

Where To File

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

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

Signature Requirements

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

Appeal Procedures

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

1. Issue a favorable determination letter; or
2. Issue a proposed adverse determination letter denying the exempt status requested. If we send your organization a proposed adverse determination, we will advise it of its appeal rights at that time.

Language and Currency Requirements

Language requirements. Prepare the Form 1024-A and attachments in English. Provide an English translation if the organizational document or bylaws are in any other language. See the conformed copy requirements in the instructions under Part II. You may be asked to provide English translations of foreign language publications that the organization produces or distributes and that are submitted with the application.

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

For example:

Gross Investment Income	
From U.S. sources	\$4,000
From non-U.S. sources	1,000
Amount to report on income statement	\$5,000

Annual Information Return

If an annual information return is due while the organization's application for recognition of exempt status is pending with the IRS (including any appeal of a proposed adverse determination), the organization should file:

- Form 990, Return of Organization Exempt From Income Tax, or Form 990-EZ, Short Form Return of Organization Exempt From Income Tax, at the following address:

Internal Revenue Service Ogden Service Center Ogden, UT 84201-0027

- Indicate that an application is pending. The organization may also be eligible to file Form 990-N, Electronic Notice (e-postcard) available at www.irs.gov.

If an organization has unrelated business income of more than \$1,000, file Form 990-T, Exempt Organization

Business Income Tax Return.

Public Inspection

Information available for public inspection.

If the IRS approves the organization's application for section 501(c)(4) status, the following items will be open to public inspection:

- The complete application and any supporting documents.
- Any correspondence between the organization and the IRS concerning Form 1023-A, including Form 2848.
- The letter the IRS issues approving your exemption.
- Annual information returns (Form 990, 990-EZ, or 990-N) including schedules, except the names and addresses of contributors and other identifying information about contributors.

Information not available for public inspection.

The following items won't be open for public inspection:

- Any information relating to a trade secret, patent, style of work, or apparatus that, if release, would adversely affect the organization. (The IRS must approve withholding this information.)
- Any other information that would adversely affect the national defense. (The IRS must approve withholding this information.)
- User fee check
- Contributors' names and addresses and other identifying information about contributors included with Form 990 or 990-EZ.
- Form 990-T, Exempt Organization Business Income Tax Return.

IMPORTANT. Applicants must identify this information by clearly marking it, "NOT SUBJECT TO PUBLIC INSPECTION," and must attach a statement to explain why the organization asks that the information be withheld. If the IRS agrees, the information will be withheld.

Making documents available for public inspection.

Both the organization and the IRS must make the information that is subject to disclosure available for public inspection. The public can request this information by submitting Form 4506-A, Request for Public Inspection or Copy of Exempt or Political Organization IRS Form. The public may also request inspection of the information or a copy of the information directly from you.

An exempt organization may post the documents required to be available for public inspection on its own website. The information return and exemption application materials must be posted exactly as filed with the IRS. Only the information that isn't open for public inspection may be deleted.

If an exempt organization posts the documents on its website, it must provide notice of the website address where the documents may be found, but it need not provide copies of the information. However, documents posted on an organization's website must still be made available for public inspection without charge at its main office during regular business hours.

Documents aren't considered available for public inspection on a website if the otherwise disclosable information is edited or subject to editing by a third party when posted. See Pub. 557 for additional guidance on public inspection.

In the case of organizing documents and bylaws, see the instructions under Part II.

An organization that wants recognition of exemption under section 501(c)(3) must complete Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

Special Rule for Certain Canadian Organizations

A religious, scientific, literary, educational, or charitable organization formed in Canada that has received a Notification of Registration from Revenue Canada (Department of National Revenue, Taxation) and whose registration hasn't been revoked may apply for recognition of exemption as a social welfare organization under section 501(c)(4) without completing all parts of Form 1024-A that would otherwise be required. Such an organization must complete only Part I and II and the signature portion of Form 1024-A.

To indicate that this special rule applies, the organization should write "Registered Canadian Organization" across the top of page 1 of Form 1024-A.

The organization must also attach a copy of its current Notification of Registration from Revenue Canada (Department of National Revenue, Taxation) and a copy of Application for Registration, Notification of Registration, from Revenue Canada, together with all required attachments that it submitted to Revenue Canada.

If any of the attachments to Notification of Registration, Taxation, Application to Register a Charity Under the Income Tax Act, were prepared in French, an English translation must be furnished with Form 1024-A.

Exemption under section 501(c)(3) is needed to establish eligibility to receive contributions that are deductible by U.S. residents to the extent provided by the U.S.- Canada tax treaty.

Specific Instructions

The following instructions are keyed to the line items on the application form:

Part I. Identification of Applicant Line

Line 1. Full name of organization. Enter the organization's name exactly as it appears in its organizing documents, including amendments. If the organization will be operating under another name, show the other name in parentheses.

Line 2. c/o Name. If you have an "in care of" name, enter it here.

Line 3. 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, show the 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. **Don't** abbreviate the country name.

Line 4. Employer identification number (EIN). All organizations must have an EIN. Enter the nine-digit EIN the IRS assigned to the organization. See Form SS-4, Application for Employer Identification Number, for information on how to obtain an EIN immediately online, or by mail if the organization doesn't have an EIN. **Don't** apply for an EIN more than once.

Line 5. Month the annual accounting period ends. Enter the month the organization's annual accounting period ends. The organization's accounting period is usually the 12-month period that is the organization's tax year. The organization's first tax year depends on the accounting period it chooses. The first tax year could be less than 12 months.

Line 6a, b, and c. Person to contact. Enter the name and telephone number of the person to be contacted during business hours if more information is needed. The contact person should be an officer, director, or a person with power of attorney who is familiar with the organization's activities and who is authorized to act on its behalf. Attach Form 2848 or other power of attorney.

Line 7. Organization's website. Enter your complete website address if you have one. Also, list any websites maintained on your behalf. The information on your website should be consistent with the information in your Form 1024-A.

Part II. Organizational Structure

Type of organization and organizational documents.

Organizing instrument. Submit a conformed copy of the organizing instrument. If the organization doesn't have an organizing instrument, it won't qualify for exempt status. A conformed copy is one that agrees with the original and all amendments to it. The conformed copy may be:

- A photocopy of the original signed and dated organizing document, or
- A copy of the organizing document that is unsigned but is sent with a written declaration, signed by an authorized individual, that states that the copy is a complete and accurate copy of the original signed and dated document.

Line 1. Corporation. In the case of a corporation, a copy of the articles of incorporation, approved and dated by an appropriate state official, is sufficient by itself.

If an unsigned copy of the articles of incorporation is submitted, it must be accompanied by the written declaration discussed above.

Signed or unsigned copies of the articles of incorporation must be accompanied by a declaration stating that the original copy of the articles was filed with and approved by the state. The date filed must be specified.

Line 2. Limited Liability Company (LLC) – In the case of a limited liability company, the state approved articles of organization must be submitted along with the operating agreement if one has been adopted.

Line 3. Unincorporated association. In the case of an unincorporated association, the conformed copy of the constitution, articles of association, or other organizing document must indicate in the document itself, or in a written

declaration, that the organization was formed by the adoption of the document by two or more persons.

Line 4. Trust. In the case of a trust, a copy of the signed and dated trust instrument must be furnished.

Line 5. Bylaws. If the organization has adopted bylaws, include a current copy. The bylaws need not be signed if submitted as an attachment to the Form 1024 application. The bylaws of an organization alone aren't an organizing instrument. They are merely the internal rules and regulations of the organization.

Line 6. Date incorporated or formed. Enter the date the organization became a legal entity. For corporations, this is the date that the articles of incorporation were approved by the appropriate state official. For unincorporated organizations, it is the date its constitution or articles of association were adopted.

Line 7. If you file Form 1024-A 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 1024-A within 27 months of formation, you may not qualify for exempt status before the date we receive Form 1024-A. The date considered to be the date we receive Form 1024-A is generally the postmark date.

Part III. Activities

Line 1. It is important that you report all activities carried on by the organization to enable the IRS to make a proper determination of the organization's exempt status. The organization will be contacted for such information if it isn't furnished.

Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document. You may refer to other parts of the application rather than repeat information provided elsewhere.

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

- What is the activity?
- Who conducts the activity?
- Where is the activity conducted (for example: Los Angeles and San Francisco, California)?
- How does the activity further your exempt purposes?
- What percentage of your total time is allocated to the activity?
- How is the activity funded? (This should agree with the financial data in Part VI.)
- List any alternate names under which you operate, including any "aka" (also known as) or "dba" (doing business as) names.

If you have a website, you may attach a paper copy to support your narrative description of activities.

Part IV. Officers, Directors, Trustees, Employees, and Independent Contractors

Line 1. Furnish the name, title, and mailing addresses of the organization's principal officers, directors, or trustees. Don't give the address of the organization.

Line 2. Describe family or business relationships between you and any of your officers, directors, or trustees other than their position with you as an officer, director, or trustee.

Line 3a. Answer each item with information about compensation paid to your officers, directors, trustees, employees, or independent contractors.

Line 3b. A "conflict of interest" arises when a person in a position of authority over an organization, such as a director, officer, or manager, may benefit personally from a decision he or she could make. Adoption of a conflict of interest policy is not required to obtain tax-exempt status. However, by adopting a policy you will be choosing to put in place procedures that will help you avoid the possibility that those in positions of authority over you may receive an inappropriate benefit.

"Reasonable compensation" is the amount that would ordinarily be paid for like services by like organizations under like circumstances as of the date the compensation arrangement is made. Establishing and documenting reasonable compensation is important because excessive compensation may result in excise taxes on both the individual and the organization. In addition, this may jeopardize the organization's tax exemption.

Line 3c. A “fixed payment” means a payment that is either a set dollar amount or fixed through a specific formula where the amount does not depend on discretion. For example, a base salary of \$200,000 that is adjusted annually based on the increase in the Consumer Price Index is a fixed payment.

A “non-fixed payment” means a payment that depends on discretion. For example, a bonus of up to \$100,000 that is based on an evaluation of performance by the governing board is a non-fixed payment because the governing body has discretion over whether the bonus is paid and the amount of the bonus.

Part V. Your Specific Activities

Line 1. You participate in a political campaign if you promote or oppose the candidacy of an individual for public office. Your explanation should include representative copies of your political literature, brochures, pamphlets, etc. Candidate debates and nonpartisan voter education are permitted.

Line 2. You are attempting to “influence legislation” if you directly contact or urge the public to contact members of a legislative body for the purpose of proposing, supporting, or opposing legislation. You are also attempting to influence legislation if you advocate the adoption or rejection of legislation. If you answer “Yes,” your explanation should include the percentage of your total time and total funds spent on such legislative activities. Also, submit representative copies of your legislative literature, brochures, pamphlets, etc.

Line 4. You are a “successor” if you have:

- Substantially taken over all of the assets or activities of another organization,
- Been converted or merged from another organization, or
- Installed the same officers, directors, or trustees as another organization that no longer exists and that had purpose(s) similar to your purpose(s).

Line 5. Indicate your organization’s current or planned connection with any tax exempt or nonexempt organization.

Line 6. If your organization has issued stock as a means of indicating ownership by its members or others, furnish the requested information.

Line 7. If your organization is a membership organization, furnish the requested information.

Line 8. Indicate if the organization distributes, or plans to distribute, any of its property or funds (such as a distribution of profits) to its shareholders or members.

Line 9. Indicate if the organization performs any services for any other organization or individual for which it is paid a fee.

Line 10. Answer “Yes” if the organization either provides insurance through a third party or provides the insurance itself.

Line 11. Provide the specified information about leased property whether it is used for exempt functions or for other purposes.

Line 12. Answer “Yes” if the organization is a membership organization formed to own and maintain common green areas, streets, and sidewalks and to enforce covenants to preserve the appearance of the development.

Line 13. Answer “Yes” if the organization’s membership is limited to employees of a designated person or persons in a particular municipality and whose net earnings will be devoted exclusively to charitable, educational, or recreational purposes.

Line 14. A “foreign country” is a country other than the United States, its territories and possessions, and the District of Columbia.

Part VI. Financial Data

The Statement of Revenue and Expenses must be completed for the current year and each of the 3 years immediately before it (or the years the organization has existed, if less than 4).

Any applicant that has existed for less than 1 year must give financial data for the current year and proposed budgets for the following 2 years.

Any applicant that has been in existence more than 1 year but seeks recognition of exemption only for the current year and future years (rather than from the date of its formation), should give financial data for the current year and proposed budgets for the following 2 years.

We may request financial data for more than 4 years if necessary.

All financial information for the current year must cover the period beginning on the first day of the organization's established annual accounting period and ending on any day that is within 60 days of the date of this application.

If the date of this application is less than 60 days after the first day of the current accounting period, no financial information is required for the current year.

Financial information is required for the 3 preceding years regardless of the current year requirements.

Note. If no financial information is required for the current year, the preceding year's financial information can end on any day that is within 60 days of the date of this application.

Prepare the statements using the method of accounting and the accounting period the organization uses in keeping its books and records.

If the organization uses a method other than the cash receipts and disbursements method, attach a statement explaining the method used.

Statement of Revenue and Expenses

Line 1. Include funds or other items of value that you receive as gifts, grants, or contributions. For example, if one of your activities is a food drive, the value of the donated food must be included on this line. Also include on this line payments a governmental unit makes to enable you to both:

- Accomplish your exempt purpose(s), and
- Provide a service or facility directly to the general public.

Examples

1. A city pays the symphony orchestra to provide free music programs in the public schools. The programs are open to the public. This income received from a governmental unit accomplishes the orchestra's exempt purpose and directly provides a service to the general public. The income is a grant to the symphony orchestra that should be listed on line 1.
2. The symphony orchestra sells tickets to the public for its fall season. Such income is gross receipts received from the general public in performance of the orchestra's exempt function and should be listed on line 9.
3. The public school system pays the symphony orchestra to create several musical pieces suitable for the school system's elementary music curriculum. This payment by a governmental unit for the music compositions is primarily for its (the school system's) own use, not for the direct benefit of the public. Therefore, this income is gross receipts received from a governmental unit in performance of the orchestra's exempt function that should be listed on line 9.

Line 2. Include amounts received from members to provide support to the organization. Do not include payments from members or on behalf of members to purchase admissions, merchandise, services, or use of facilities.

Line 3. Include gross income from dividends, interest, payments received on securities, loans, rents, and royalties that are held for investment purposes.

Line 4. Net income from unrelated business activities generally includes income from any trade or business activity that is regularly carried on, not conducted with substantially all (at least 85%) volunteer labor, and not related to your exempt purposes. (This amount can be taken from Form 990-T, if filed.)

Report on line 9 income from activities that are not related to the accomplishment of your exempt purposes, but are not considered unrelated business activities. For example, income from the sale of merchandise by volunteers that is not treated as an unrelated trade or business is reported on line 9.

See Publication 598 for additional information regarding unrelated business income.

Line 5. Include the amount collected by any local tax authority from the public on your behalf.

Line 6. To determine the value of services or facilities furnished by a governmental unit, use the fair market value of the services or facilities furnished to you. Do not include the value of services or facilities generally provided to the public without charge.

Line 7. Enter the total income from all sources not reported on lines 1 through 6, or lines 9, 11, and 13. Submit an itemized list showing each type and amount of list showing each type and amount of income included on this line. Also, briefly describe each type of income..

Line 8. Add lines 1 through 7 and enter the amount.

Line 9. "Gross receipts" is income from activities that you conduct to further your exempt purposes (excluding amounts listed on other lines). It includes payments by a governmental unit that may be called a "grant," but that is actually payment for a service or facility for the use of the government payer, rather than for the direct benefit of the

public.

Line 10. Add lines 8 and 9 and enter the amount.

Line 11. Attach a schedule with total amounts entered (rather than each individual transaction) for each category.

Line 12. "Unusual grants" generally are substantial contributions and bequests from disinterested persons that by their size adversely affect classification as a public charity. They are unusual, unexpected, and received from an unrelated party.

You must fully describe your unusual grants in Part X, line 7. For additional information about unusual grants and a description of public charity classification see Publication 557.

Line 13. Add lines 10 through 12 and enter the amount.

Line 14. Fundraising expenses include the total expenses incurred by you for soliciting gifts, grants, and contributions included on line 1. Where you allocate a portion of your other expenses to fundraising, submit an itemized list describing the amounts allocated. Include fees paid to professional fundraisers for soliciting gifts, grants, and contributions.

Line 15. If distributions have been made, submit an itemized list showing the name of each recipient, a brief description of the purposes or conditions of payment, and the amount paid.

Colleges, universities, and other educational institutions and agencies subject to the Family Educational Rights and Privacy Act (20 U.S.C. 1232g) need not list the names of individuals who were provided scholarships or other financial assistance where such disclosure would violate the privacy provisions of the law. Instead, such organizations should group each type of financial aid provided, indicate the number of individuals who received the aid, and specify the aggregate dollar amount.

Line 16. If payments have been made, submit an itemized list showing the name of each recipient, a brief description of the purposes or condition of payment, and amount paid. Do not include any amounts on line 15.

Line 17. Enter the total amount of compensation. Be consistent with information provided in Part V, lines 1a, 1b, and 1c.

Line 18. Enter the total amount of employees' salaries and wages not reported on line 17, above.

Line 19. Enter the amount paid for the use of office space or other facilities, heat, light, power, and other utilities, outside janitorial services, mortgage interest, real estate taxes, and similar expenses.

Line 20. Submit an itemized list showing the type and amount of each significant expense for which a separate line is not provided.

Line 21. Add lines 14 through 20 and enter the amount on line 21.

A. Balance Sheet

Line 1. Enter the total interest and non-interest-bearing cash in checking and savings accounts, temporary cash investments (money market funds, CDs, treasury bills, or other obligations that mature in less than 1 year), change funds, and petty cash funds.

Line 2. Enter the total accounts receivable that arose from the sale of goods and/or performance of services.

Line 3. Enter the amount of materials, goods, and supplies purchased or manufactured by the organization and held to be sold or used in some future period.

Line 4. Attach a schedule that shows the name of the borrower, a brief description of the obligation, the rate of return on the principal indebtedness, the due date, and the amount due.

Line 5. Attach a schedule listing the organization's corporate stock holdings.

For stock of closely held corporations, the schedule should show the name of the corporation, a brief summary of the corporation's capital structure, the number of shares held, and their value as carried on the organization's books. If such valuation doesn't reflect current fair market value, also include fair market value.

For stock traded on an organized exchange or in substantial quantities over the counter, the schedule should show the name of the corporation, a description of the stock and the principal exchange on which it is traded, the number of shares held, and their value as carried on the organization's books.

Line 6. Attach a schedule that shows the borrower's name, purpose of loan, repayment terms, interest rate, and original amount of loan. Report each loan separately, even if more than one loan was made to the same person.

Line 7. Enter the book value of securities held of the U.S., state, or municipal governments. Also enter the book

value of buildings and equipment held for investment purposes. Attach a schedule identifying each.

Line 8. Enter the book value of buildings and equipment not held for investment. This includes plant and equipment used by the organization in conducting its exempt activities. Attach a schedule listing these assets held at the end of the current tax-year period and the cost or other basis.

Line 9. Enter the book value of land not held for investment.

Line 10. Enter the book value of each category of assets not reported on lines 1 through 9. Attach a schedule listing each.

Line 12. Enter the total of accounts payable to suppliers and others, such as salaries payable, accrued payroll taxes, and interest payable.

Line 13. Enter the unpaid portion of grants and contributions that the organization has made a commitment to pay to other organizations or individuals.

Line 14. Enter the total of mortgages and other notes payable at the end of the year. Attach a schedule that shows each item separately and the lender's name, purpose of loan, repayment terms, interest rate, and original amount.

Line 15. Enter the amount of each liability not reported on lines 12 through 14. Attach a separate schedule.

Part VII. Annual Filing Requirements

Generally, organizations not required to file Form 990 (or Form 990-EZ) include churches, certain church affiliated organizations, certain affiliates of a governmental unit, and organizations with annual gross receipts normally not more than \$25,000. For more information, see the Instructions for Form 990 and Form 990-EZ.

Part VIII User Fee Information and Signature

An officer, a trustee who is authorized to sign or another person authorized by a power of attorney must sign the Form 1024-A application. Attach a power of attorney to the application. You may use Form 2848, Power of Attorney and Declaration of Representative, for this purpose. The signature must be accompanied by the title or authority of the signer and the date. Please clearly print the accompanying information.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

The organization isn't 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. The rules governing the confidentiality of the Form 1024-A application are covered in Code section 6104.

The time needed to complete and file this form will vary depending on individual circumstances.

The estimated average times are:

Form 1024	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
Parts I-III	53 hr., 5 min.	2 hr., 17 min.	3 hr., 15 min.
Part IV-VII	1 hr., 12 min.	35 min.	52 min.

Comments and suggestions. We welcome your comments about these instructions and your suggestions for future editions. You can send your comments to us at the following address:

Internal Revenue Service
Tax Forms and Publications Division 1111 Constitution Ave. NW, IR-6526 Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can email us at taxforms@irs.gov. Please put "Forms Comment" on the subject line. You can also send us comments from www.irs.gov/forms-pubs, select "Comment on Tax Forms and Publications" under "Information about."

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

Don't send your return to this address. Instead, see General Instructions, **Where To File**, earlier.