



Instructions for Form 1024

(Rev. January 2018)

Application for Recognition of Exemption Under Section 501(a).

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

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

Future Developments

For the latest information about developments related to Form 1024 and its instructions, such as legislation enacted after they were published, go to IRS.gov/Form1024.

What's New

If you are an organization such as a civic league, social welfare organization (including certain war veterans' organizations), or local associations of employees applying under section 501(c)(4), **don't** use Form 1024. Instead, use Form 1024-A, Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code.


General Instructions

User fee. When submitting Form 1024, also submit Form 8718, User Fee for Exempt Organization Determination Letter Request, and the user fee called for in Form 8718. You can get Form 8718 and additional forms and publications at IRS.gov. For fee information, see Rev. Proc. 2018-5, 2018-1 I.R.B. 233, available at IRS.gov/irb/2018-01_IRB, or the latest annual update. For future updates to the user fee, go to IRS.gov/Form1024.

For additional information, see:

- Pub. 557, Tax-Exempt Status for Your Organization;
- Pub. 598, Tax on Unrelated Business Income of Exempt Organizations; and
- IRS.gov/Charities.

Purpose of Form

 **Don't use Form 1024 if you are an organization applying under Section 501(c)(4). Instead, use Form 1024-A.**

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

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

- Public recognition of tax-exempt status,

- Exemption from certain state taxes,
- Advance assurance to donors of deductibility of contributions (in certain cases), and
- Nonprofit mailing privileges, etc.

Note. Generally, Form 1024 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, rather than Form 1024.

What To File

Don't submit any blank schedules that don't apply to your type of organization.

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

Section 501(c)(9), voluntary employees' beneficiary associations, and section 501(c)(17), supplemental unemployment benefit trusts, applicants should also complete Part IV.

In addition, each organization must complete the schedule indicated on page 1 of the application for the code section under which it seeks recognition of exemption.

Attachments

For any attachments submitted with Form 1024:

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

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

An organization must file Form 1024 to be recognized as an organization described in section 501(c)(9) or 501(c)(17).

Generally, if an organization files its application within 15 months after the end

of the month in which it was formed, and if the IRS approves the application, the effective date of the organization's section 501(c)(9) or (17) status will be the date it was organized.

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

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

Where To File

U.S. mail. Send the completed Form 1024, user fee payment, and all other required information to:

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

Private delivery services.

Organizations can use certain private delivery services (PDS) designated by the IRS to meet the "timely mailing as timely filing" rule for tax returns. Go to IRS.gov/PDS for the current list of PDS.

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

If you're using PDS, send your application, user fee payment, and all other required information to:

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

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



Private delivery services can't deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any items to an IRS P.O. box address.

Signature Requirements

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

After You Submit Form 1024

We will acknowledge receiving your application in writing. You may expect to receive this notice within 21 days of the postmark date of the Form 1024. Read the notice thoroughly because it will provide further information about the processing of your Form 1024.

Generally, we assign applications in the order we receive them. Unless the application is approved for expedited processing, it will be worked in the order received.

No additional information needed.

If our review shows that you qualify, we will send you a letter stating that you are exempt under the subsection of section 501(c) that you applied.

Additional information needed.

If the review shows that we need additional information or changes, we will call or write you. Examples of the types of questions you may be asked are available at IRS.gov. If the additional information indicates that you qualify, we will send you a letter stating that you are exempt under the subsection of section 501(c) that you applied. If we conclude that you don't qualify for exemption, we will send you a letter that explains our position and your appeal rights.

Language and Currency Requirements

Language requirements. Complete Form 1024 and statements in English. Provide an English translation if the organizational document or bylaws are in any other language. See the conformed copy requirements in the line 8 instructions under Part I. You may be asked to provide English translations of foreign language publications that the organization produces or distributes and that are submitted with the application.

Financial requirements. Report all financial information in U.S. dollars (specify the conversion rate used). Combine amounts from within and outside

the United States and report the total for each item on the financial statements.

Example

| | |
|--------------------------------------|---------|
| Gross investment income | |
| From U.S. sources | \$4,000 |
| From non-U.S. sources | 1,000 |
| | <hr/> |
| 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. Indicate that an application is pending.

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

The organization may also be eligible to file Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ, available at IRS.gov.

If an organization has unrelated business income of \$1,000 or more, file Form 990-T, Exempt Organization Business Income Tax Return.

Applicants under sections 501(c)(5), (9), and (17) should see the Form 990 or Form 990-EZ instructions for special provisions regarding substitutions for certain parts of that form.

Annual Filing Requirements

Certain organizations aren't required to file an information return (Form 990 or Form 990-EZ) or notice (Form 990-N). Generally, organizations not required to file Form 990, or Form 990-EZ, or Form 990-N include churches, certain church affiliated organizations, and certain affiliates of a governmental unit. Note that organizations that are exempt from filing Form 990 or Form 990-EZ because of gross receipts are generally required to submit Form 990-N if they choose not to file Form 990 or Form 990-EZ. For more information, see the Instructions for Form 990 and Form 990-EZ. See IRS.gov for more information.

Public Inspection

Information available for public inspection. If the IRS approves the organization's application for section 501(c) 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 1024, including Form 2848.
- The letter the IRS issues approving your exemption.
- Annual information returns (Form 990, 990-EZ, or 990-N) including schedules, except for 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 released, would adversely affect the organization. The IRS must approve withholding this information.
- Any other information that would adversely affect 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 Form 990-EZ.
- Form 990-T.



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 also may 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 line 8 instructions under Part I.

Specific Instructions

Part I. Identification of Applicant

Line 1. Full name and address 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.

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 2. Employer identification number (EIN). All organizations must have an EIN. Enter the nine-digit EIN the IRS assigned to the organization. If the organization doesn't have an EIN, it must apply for one. An EIN can be applied for by visiting the IRS website at [IRS.gov/EIN](https://www.irs.gov/EIN). The organization may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. Organizations outside the United States or U.S. possessions may also apply for an EIN by calling 267-941-1099 (toll call). Don't apply for an EIN more than once.

Line 3. 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 4. 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 5. 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 6. Indicate if the organization has ever filed Form 1023, Form 1024, or other exemption application with the IRS. If "Yes," attach an explanation.

Line 7. Indicate if the organization has ever filed federal income tax returns as a taxable organization or filed returns as an exempt organization (e.g., Forms 990, 990-EZ, 990-N, 990-PF, and 990-T).

Line 8. 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.

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 its "articles of incorporation."

Certification of filing. If formed under state statute, your articles of incorporation must show certification of filing. This means your articles show evidence that on a specific date they were filed with and approved by an appropriate state authority. The document must be an exact copy of what is on file with your state.

Substitute Articles of Incorporation. If you don't have a copy of your articles of incorporation showing evidence of having been filed and approved by an appropriate state official, you may submit a substitute copy of your articles of incorporation. This substitute copy may be handwritten, typed, printed, or otherwise reproduced. It must be accompanied by a declaration, signed by an officer authorized to sign for you, that it is a complete and correct copy of the articles of incorporation and that it contains all the powers, principles, purposes, functions, and other provisions by which you currently govern yourself.

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. The articles of organization of an

unincorporated association must include the name of your organization, your purpose, the date the document was adopted, and the signatures of at least two individuals. If your copy doesn't contain the proper signatures and date of adoption, you may submit a written declaration that states your copy is a complete and accurate copy of the signed and dated original. Your declaration should clearly indicate the original date of adoption.

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

Bylaws. "Bylaws" are generally the internal rules and regulations of an organization. If you have bylaws, you should submit a current copy.

Bylaws don't need to be signed unless they are the organizing document described in *Unincorporated association* above.

Trust. In the case of a trust, a copy of the trustee's or authorized representative's signature and dated trust indenture or agreement must be furnished. Generally, a trust must be funded with property, such as money, real estate, or personal property to be legally created. Enter the date that the trust was funded.

Part II. Activities and Operational Information

Line 2. If it's anticipated that the organization's principal sources of support will increase or decrease substantially in relation to the organization's total support, attach a statement describing anticipated changes and explaining the basis for the expectation.

Line 3a. Furnish the mailing addresses of the organization's principal officers, directors, or trustees. Don't give the address of the organization.

Line 3b. The annual compensation includes salary, bonus, and any other form of payment to the individual for services performed for the organization.

Line 4. If your organization's activities were formerly performed under another name or if your organization was a part of another organization (tax-exempt or nonexempt), furnish the requested information. Otherwise, enter "N/A."

Line 5. Enter 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. Otherwise, enter "N/A."

Line 7. If your organization is a membership organization, enter the requested information. Otherwise, enter "N/A."

Line 8. If your organization should cease operations as a tax-exempt organization, explain to whom its assets will be distributed.

Line 9. 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 10. Indicate if the organization performs any services for any other organization or individual for which it is paid a fee.

Line 11. Don't include the normal salary of officers or employees.

Line 12. Answer "Yes" if the organization either provides insurance through a third party or provides the insurance itself.

Line 13. Examples of public regulatory bodies are HUD, HHS, Public Utilities Commission, Housing Commission, and a state insurance commission.

Line 14. Provide the specified information about leased property whether it is used for exempt functions or for other purposes.

Line 15. Provide the specified information about political expenditures whether they were made to support or to oppose particular candidates.

Line 16. This includes any printed material that may be used to publicize the organization's activities or as an informational item to members or potential members.

Part III. 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 for only 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.

A. Statement of Revenue and Expenses

Line 1. Include amounts received from the members that represent the annual dues and any special assessments or initiation fees.

Line 2. Don't include amounts received from the general public or a governmental unit for the exercise or performance of the organization's exempt function.

Line 3. Examples of such income include the income derived by a social club from the sale of food or beverage to its members, the sale of burial lots by a cemetery association, and fees charged by a social welfare organization or trade association for an educational seminar it conducted.

Line 4. Enter the organization's gross income from activities that are regularly carried on and not related to the organization's exempt purposes.

Examples of such income include fees from the commercial testing of products, income from renting office equipment or other personal property, and income from the sale of advertising in an exempt organization periodical. See Pub. 598 for information about unrelated business income and activities.

Line 5. Attach a statement showing the description of each asset, the name of the person to whom sold, and the amount received. In the case of publicly traded securities sold through a broker, the name of the purchaser isn't required.

Line 6. Include the income received from dividends, interest, payments received on securities loans (as defined in section 512(a)(5)), rents, and royalties.

Line 7. Enter the total income from all sources that isn't reported on lines 1 through 6. Include, for example, income from special events (such as raffles and dances) that isn't taxable as unrelated business income. Attach a statement that lists each type of revenue source and the amount derived from each.

Line 9. Enter the expenses directly related to the income sources reported on line 3 of this part.

Line 10. Enter the expenses directly related to the income sources reported on line 4 of this part.

Line 11. Attach a statement showing the name of the recipient, a brief description of the purposes or conditions of payment, and the amount paid.

Line 12. Attach a statement showing the total amount paid for each benefit category, such as disability, death, sickness, hospitalization, unemployment compensation, or strike benefits.

Lines 13–18. Use lines 13 through 18 to report expenses that aren't directly related to the expense categories listed on lines 9 and 10.

For example, salaries attributable to the organization's exempt purpose activities should be included with any other expenses reportable on line 9 rather than being reported separately on line 14.

Salaries reportable on line 14 include, for example, those attributable to special events, to the solicitation of contributions, and to the overall management and operation of the organization.

Line 13. Attach a statement that shows the name of the person compensated, the office or position, the average amount of time devoted to business per week, month, etc., and the amount of annual compensation.

Line 14. Enter the total of employees' salaries not reported on line 13.

Line 15. Enter the total interest expense for the year, excluding mortgage interest treated as occupancy expense on line 16.

Line 16. 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 17. If your organization records depreciation, depletion, and similar expenses, enter the total.

Line 18. Attach a statement listing the type and amount of each significant

expense for which a separate line isn't provided. Report other miscellaneous expenses as a single total if not substantial in amount.

B. 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 statement 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 statement listing the organization's corporate stock holdings.

For stock of closely held corporations, the statement 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 statement 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 statement 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 statement identifying each.

Line 8. Enter the book value of buildings and equipment not held for investment. This includes plants and equipment used by the organization in conducting its exempt activities. Attach a statement 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 statement 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 statement 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 statement.

Line 17. Under fund accounting, an organization segregates its assets, liabilities, and net assets into separate funds according to restrictions on the use of certain assets. Each fund is like a separate entity in that it has a self-balancing set of accounts showing assets, liabilities, equity (fund balance), income, and expenses. If the organization uses fund accounting, report the total of all fund balances on line 17.

If the organization doesn't use fund accounting, report only the "net assets" account balances, such as capital stock, paid-in capital, and retained earnings or accumulated income.

Part IV. Notice Requirements

Part IV applies only to section 501(c)(9) and (17) organizations. Organizations applying for tax-exempt status under other sections of the code shouldn't fill in Part IV.

Line 1. If you answer "Yes," don't answer questions 2 through 4. If you answer "No," go to line 2.

Line 2. Relief from the 15-month filing requirement is granted automatically if the organization submits a completed Form 1024 within 12 months from the end of the 15-month period.

To get this extension, an organization must add the following statement at the top of its application: "Filed Pursuant to Section 301.9100-2." No request for a letter ruling is required to obtain an automatic extension.

Line 3. See Regulations sections 301.9100-1 and 301.9100-3 for information about a discretionary extension beyond the 27-month period. Under this regulation, the IRS will allow an

organization a reasonable extension of time to file a Form 1024, if it submits evidence to establish that it acted reasonably and in good faith, and granting relief won't prejudice the interests of the government.

Showing reasonable action and good faith. An organization acted reasonably and showed good faith if at least one of the following is true.

- The organization filed its application before the IRS discovered its failure to file.
- The organization failed to file because of intervening events beyond its control.
- The organization exercised reasonable diligence but wasn't aware of the filing requirement. To determine whether the organization exercised reasonable diligence, it is necessary to take into account the complexity of filing and the organization's experience in these matters.
- The organization reasonably relied upon the written advice of the IRS.
- The organization reasonably relied upon the advice of a qualified tax professional who failed to file or advise the organization to file Form 1024. An organization can't rely on the advice of a qualified tax professional if it knows or should know that he or she isn't competent to render advice on filing exemption applications or isn't aware of all the relevant facts.

Not acting reasonably and in good faith.

An organization hasn't acted reasonably and in good faith if it chose not to file after being informed of the requirement to file and the consequences of failure to do so. Furthermore, an organization hasn't acted reasonably and in good faith if it used hindsight to request an extension of time to file. That is, if after the original deadline to file passes, specific facts have changed so that filing an application becomes advantageous to an organization, the IRS won't ordinarily grant an extension. To qualify for an extension in this situation, the organization must prove that its decision to file didn't involve hindsight.

No prejudice to the interest of the government.

Prejudice to the interest of the government results if granting an extension of time to file to an organization results in a lower total tax liability for the years to which the filing applies than would have been the case if the organization had applied on time. Before granting an extension, the IRS may require the organization requesting it to submit a statement from an independent auditor certifying that no prejudice will result if the extension is granted.

Procedure for requesting extension.

To request a discretionary extension, an organization must submit the following with its Form 1024.

- A statement showing the date Form 1024 should have been filed and the date it was actually filed.
- An affidavit describing in detail the events that led to the failure to apply and to the discovery of that failure. If the organization relied on a qualified tax professional's advice, the affidavit must describe the engagement and responsibilities of the professional and the extent to which the organization relied on him or her.
- All documents relevant to the election application.
- A dated declaration, signed by an individual authorized to act for the organization, that includes the following statement: "Under penalties of perjury, I declare that I have examined this request, including accompanying documents, and, to the best of my knowledge and belief, the request contains all the relevant facts relating to the request, and such facts are true, correct, and complete." The individual who signs for the organization must have personal knowledge of the facts and circumstances at issue.
- A detailed affidavit from individuals having knowledge or information about the events that led to the failure to make the application and to the discovery of that failure. These individuals include accountants or attorneys knowledgeable in tax matters who advised the organization concerning the application. Any affidavit from a tax professional must describe the engagement and responsibilities of the professional as well as the advice that the professional provided to the organization. The affidavit also must include the name, current address, and taxpayer identification

number of the individual making the affidavit (the affiant). The affiant also must forward with the affidavit a dated and signed declaration that states: "Under penalties of perjury, I declare that I have examined this request, including accompanying documents, and, to the best of my knowledge and belief, the request contains all the relevant facts relating to the request, and such facts are true, correct, and complete."

The reasons for late filing should be specific to your particular organization and situation. Regulations section 301.9100-3 lists the factors the IRS will consider to determine if good cause exists for granting a discretionary extension of time to file the application. To address these factors your response on line 3 should provide the following information.

- Whether the organization consulted an attorney or accountant knowledgeable in tax matters, or communicated with a responsible IRS employee (before or after the organization was created), to ascertain the organization's federal filing requirements and, if so, the names and occupations or titles of the persons contacted, the approximate dates, and the substance of the information obtained.
- How and when the organization learned about the 15-month deadline for filing Form 1024.
- Whether any significant intervening circumstances beyond the organization's control prevented it from submitting the application timely or within a reasonable period of time after it learned of the requirement to file the application within the 15-month period.
- Any other information that you believe may establish reasonable action and good

faith and no prejudice to the interest of the government for not filing timely or otherwise justify granting the relief sought.

A request for relief under this section is treated as part of the request for the exemption determination letter and is covered by the user fee submitted with Form 8718.

Line 4. If you answer "No," the organization may receive an adverse letter limiting the effective date of its exempt status to the date its application was received.

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 application are covered in section 6104.

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

The estimated average times are:

Taxpayer Burden for Exempt Organizations

| Form 1024 | Recordkeeping | Learning about the law or the form | Preparing and sending the form to the IRS |
|-------------|----------------|------------------------------------|---|
| Parts I-III | 26 hr., 1 min. | 3 hr., 2 min. | 5 hr., 35 min. |
| Part IV | 1 hr., 40 min. | 47 min. | 51 min. |
| Sch. A | 2 hr., 52 min. | 18 min. | 21 min. |
| Sch. C | 57 min. | 12 min. | 13 min. |
| Sch. D | 4 hr., 4 min. | 18 min. | 22 min. |
| Sch. E | 1 hr., 40 min. | 18 min. | 20 min. |
| Sch. F | 2 hr., 23 min. | 6 min. | 8 min. |
| Sch. G | 1 hr., 54 min. | 6 min. | 7 min. |
| Sch. H | 1 hr., 40 min. | 6 min. | 7 min. |
| Sch. I | 5 hr., 30 min. | 30 min. | 36 min. |
| Sch. J | 2 hr., 23 min. | 6 min. | 8 min. |
| Sch. K | 3 hr., 21 min. | 6 min. | 9 min. |

Comments and suggestions. If you have comments concerning the accuracy of these time estimates or suggestions for making Form 1024 simpler, we would be happy to hear from you.

You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments).

Or you can write to the

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

Don't send Form 1024 to this address. Instead, see *Where To File*, earlier.