

**Application for Recognition of Exemption
Under Section 501(c)(4) of the Internal Revenue Code**

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form1024A for instructions and the latest information.

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

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

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

A request for a determination under section 501(c)(4) is optional. See instructions for additional information.

Part I Identification of Applicant

1 Full Name of Organization (exactly as it appears in your organizing document)

2 Care of Name (if applicable)

3 Mailing Address (number, street and room/suite)	4 City	5 Country UNITED STATES
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6 State	7 Zip Code + 4	8 Foreign Province (or State)	9 Foreign Postal Code
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10 Employer Identification Number	11 Month Tax Year Ends	12 Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative)
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13 Contact Telephone Number	14 Fax Number (optional)	15 User Fee Submitted
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16 Organization's Website (if available):

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

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

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

Part II Organizational Structure

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

Select your type of organization.

Corporation

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

Limited Liability Company (LLC)

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

Unincorporated Association

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

Trust

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

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

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

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

Yes

No

Part III Your Activities

- 1 Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document or speculate about potential future programs. Your narrative description of activities should be thorough and accurate because we determine whether you qualify for 501(c)(4) exempt status based on the information in your application.

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?
- What percentage of your total time is allocated to the activity?
- How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?
- How does the activity further your exempt purposes?

Part III Your Activities *(continued)*

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

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

3 Do you or will you spend any money or time attempting to influence the selection, nomination, election, or appointment of any person to any federal, state, or local public office or to an office in a political organization? If "Yes," explain in detail and list the amounts of money and time you spent or plan to spend in each case.

 Yes No

4 Have you previously received a ruling or determination letter recognizing you (or any predecessor organization) as exempt under section 501(c)(3) which was later revoked by the IRS on the basis that you (or your predecessor) were carrying on propaganda or otherwise attempting to influence legislation or on the basis that you (or your predecessor) engaged in political activity? If "Yes," explain.

 Yes No

5 Are you a successor to another organization? Answer "Yes" if you have taken or will take over the activities of another organization, you took over 25% or more of the fair market value of the net assets of another organization, or you were established upon the conversion of an organization from for-profit to nonprofit status. If "Yes," explain. If "No," continue to Line 6.

 Yes No

5a Are you a successor to a for-profit organization?

 Yes No

5b List the name, last address, and EIN of your predecessor organization and describe its activities.

Part III Your Activities (continued)

- 5c** List the owners, partners, principal stockholders, officers, and governing board members of your predecessor organization. Include their names, addresses, and share/interest in the predecessor organization (if for-profit).

- 5d** Explain your relationship with your predecessor organization and why you took over its activities or assets or converted from for-profit to nonprofit status.

- 5e** Do you or will you maintain a working relationship with any of the persons listed in question 5c or with any for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the relationship. Yes No

- 5f** Were any assets transferred, whether by gift or sale, from the predecessor organization to you? If "Yes," provide a list of assets, indicate the value of each asset, explain how the value was determined, and attach an appraisal, if available. For each asset listed, also explain if the transfer was by gift, sale, or combination thereof and describe any restrictions that were placed on the use or sale of the assets. Yes No

Part III Your Activities (continued)

- 5g** Were any debts or liabilities transferred from the predecessor organization to you? If "Yes," provide a list of the debts or liabilities that were transferred to you, indicating the amount of each, how the amount was determined, and the name of the person to whom the debt or liability is owed. Yes No

- 5h** Will you lease or rent any property or equipment to or from the predecessor organization or any persons listed in Line 5c or a for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the arrangement(s) including how the lease or rental value was determined. Yes No

- 6** Do you or will you have members? If "Yes," state your membership requirements, your classes of membership, the number of members in each class, and the voting rights or privileges associated with each class. Yes No

- 7** Do you or will you make any distributions of property or surplus funds to shareholders or members? If "Yes," explain. Yes No

Part III Your Activities (continued)

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

- 8a** Do you or will you make grants, loans, or other distributions to foreign organizations? Yes No
If "Yes," name each foreign organization, the country and region within each country in which each foreign organization operates, any relationship you have with each foreign organization, and whether the foreign organization accepts contributions earmarked for a specific country or organization (if so, specify which countries or organizations). If "No," continue to Line 9.

- 8b** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. Yes No

- 8c** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including periodic reporting requirements, auditing grantees, or site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately. Yes No

Part III Your Activities (continued)

8d Do you share board members or other key personnel with the recipient organization(s)? If "Yes," identify the relationships. Yes No

8e When you make grants, loans, or other distributions to foreign organizations, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-exempt activities. Yes No

8f Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? Yes No

8g Will you acquire from OFAC the appropriate license and registration where necessary? Yes No

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

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

Part III Your Activities *(continued)*

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

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

10 Are you a homeowners' association? If "Yes," describe the area that your homeowners' association covers. If "No," continue to Line 11. Yes No

10a Explain who owns the properties in the area your homeowners' association covers, including common areas, and explain the respective voting rights of each property.

10b Do you or will you own or maintain common areas, streets, sidewalks, or facilities (such as swimming pools, tennis courts, parking, etc.)? If "Yes," describe these areas or facilities. Yes No

10c Do you or will you restrict your facilities and common areas from public access and use? If "Yes," describe the restrictions. If "No," explain the extent to which the general public may use your facilities and common areas. Yes No

Part III Your Activities *(continued)*

10d Do you or will you administer or enforce covenants for preserving your association's property? If "Yes," describe your covenant agreements and policies. Yes No

10e Do you or will you provide maintenance services to the exterior of private residences? If "Yes," explain. Yes No

11 Are you a local association of employees? If "Yes," state the name and address of each employer whose employees are eligible for membership. Yes No

Part IV Compensation and Other Financial Arrangements

1 Do you or will you compensate your officers, directors, trustees, employees, members, or independent contractors? If "No," continue to Line 2. Yes No

1a Do or will the individuals that approve compensation arrangements follow a conflict of interest policy? If "No," describe how you set compensation that is reasonable. Yes No

1b Do or will you compensate any of your officers, directors, trustees, employees, members, or independent contractors through nonfixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all nonfixed compensation agreements. Yes No

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

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

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

- 4 Do you or will you be paid for services you perform? If "Yes," describe these services, the income and expenses related to the services, and the benefits these activities provide to the general public. Yes No

- 5 Do you or will you participate in any joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners? If "Yes," for each joint venture, state your ownership percentage and your investment in each joint venture, describe the tax status of all other participants, describe the activities of each and how you exercise control over those activities, and describe how each joint venture furthers your exempt purposes. Yes No

Part V Financial Data

A. Statement of Revenues and Expenses

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

24 Itemized financial data

Part V Financial Data (continued)

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

19 Itemized financial data

Part VI Effective Date

In general, a determination letter recognizing exemption of an organization described in section 501(c)(4) is effective as of the date of formation if: (1) its purposes and activities prior to the date of the determination letter have been consistent with the requirements for exemption; and (2) it has filed an application for recognition of exemption within 27 months from the end of the month in which it was organized.

An organization that otherwise meets the requirements for tax-exempt status and the issuance of a determination letter that does not meet the requirements for recognition from the date of formation will be recognized from the submission date of its Form 1024-A application.

1 Are you submitting this application within 27 months of the end of the month in which you were legally formed? If "Yes," continue to Part VII. Yes No

2 Are you applying for reinstatement of exemption after being automatically revoked for failure to file required returns or notices for three consecutive years? If "No," continue to Part VII. Yes No

2a Revenue Procedure 2014-11, 2014-1 C.B. 411, provides for four procedures for reinstating your tax-exempt status. Select the section of Revenue Procedure 2014-11 under which you want us to consider your reinstatement request.

- Section 4. You are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future.
- Section 5. You are seeking retroactive reinstatement under section 5 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 5, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in at least one of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices.
- Section 6. You are seeking retroactive reinstatement under section 6 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 6, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in each of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices.
- Section 7. You are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filing this application.

Part VII Annual Filing Requirements

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

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

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

- An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418
- Other (describe)

Part VIII Notification Requirement Under Section 506

Most organizations described in 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, Notice of Intent to Operate Under Section 501(c)(4). If an organization doesn't submit a timely notification, a penalty will be assessed. Submission of Form 1024-A doesn't satisfy the requirement to provide notice to the IRS.

- 1 Did you file Form 8976, Notice of Intent to Operate Under Section 501(c)(4), within 60 days of your formation? If "No," explain. Yes No

Part IX Signature

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

(Type name of signer)

(Type title or authority of signer)

(Date)

Upload checklist:

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