



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

# Instructions for Form 8940



(Rev. December 2024)

## Request for Miscellaneous Determination

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

### Future Developments

For the latest information about developments related to Form 8940 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form8940](https://www.irs.gov/Form8940).

### What's New

The instructions are modified under *Schedule F, Section 509(a)(3) Supporting Organizations*, later, to improve responses in the information requested to file Form 8940.

### Reminders

**Don't include social security numbers on publicly disclosed forms.** Because the IRS is required to disclose certain types of determination requests, don't include social security numbers on this form. Documents subject to disclosure include supporting information filed with the form and correspondence with the IRS about the filing.

**Electronic filing.** Organizations filing Form 8940 must complete and submit their Form 8940 electronically (including paying the correct user fee) using [Pay.gov](https://www.pay.gov).

**Miscellaneous requests.** In addition to the miscellaneous requests that have previously been made using Form 8940, the following miscellaneous requests are also made on Form 8940.

- Government entities requesting voluntary termination of exempt status under section 501(c)(3) (previously a letter request).
- Canadian registered charities requesting inclusion in the Tax Exempt Organization Search (TEOS) database of organizations eligible to receive tax-deductible charitable contributions (Pub. 78 data) or a determination on public charity classification (previously a letter request).
- Private foundations giving notice only of intent to terminate private foundation status under section 507(b)(1)(B) (previously provided on Form 8940 or by general correspondence).

### Phone Help

If you have questions and/or need help completing Form 8940, please call 877-829-5500. This toll-free telephone service is available Monday through Friday.

### Email subscription

The IRS provides a subscription-based email service for tax professionals and representatives of tax-exempt organizations. The IRS sends subscribers periodic updates regarding exempt organization tax law and regulations, available services, and other information. To subscribe, go to [IRS.gov/Charities](https://www.irs.gov/Charities).

### How To Get Forms and Publications

**Internet.** You can access the IRS website 24 hours a day, 7 days a week, at [IRS.gov](https://www.irs.gov) to do the following.

- Download forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications by topic or keyword.

- Use the online Internal Revenue Code, regulations, or other official guidance.
- View Internal Revenue Bulletins (IRBs) published since 1995.
- Sign up at [IRS.gov/Charities](https://www.irs.gov/Charities) to receive local and national tax news by email.

**Tax forms and publications.** You can download or print all of the forms and publications you may need at [IRS.gov/FormsPubs](https://www.irs.gov/FormsPubs). Otherwise, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order and have forms mailed to you. You should receive your order within 10 business days.

## General Instructions

**Social security number (SSN).** Don't enter SSNs on this form or any attachments because the IRS is required to disclose certain types of approved determination requests. Documents subject to disclosure include supporting information filed with the form and correspondence with the IRS related to the request.

**"You" and "us."** Throughout these instructions and Form 8940, the terms "you" and "your" refer to the organization that is requesting a miscellaneous determination. The terms "us" and "we" refer to the IRS.

### Answers

Form 8940 asks you to answer a series of questions and provide information to assist us in determining if you meet the requirements of the miscellaneous determination you requested. Answer questions completely. If an explanation provided for an earlier question also applies to a later question, your response to the later question may simply refer to your previous answer.

**Financial data.** Financial data, whether budgets or actual, should be consistent with other information presented in your requested determination. Budgeted financial data should be prepared based on your current plans. We recognize that your actual financial results may vary from the budgeted amounts.

**Past, present, and planned activities.** Many items on Form 8940 are written in the present tense; however, base your answers on your past, present, and planned activities.

**Language and currency requirements.** Complete Form 8940 and attachments in English. Provide an English translation if your organizational document, bylaws, or any other attachments are in any other language.

Report financial information in U.S. dollars (specify the conversion rate used). Combine amounts from within and outside the United States and report the totals on the financial statements.

### Purpose of Form

These instructions supplement the general procedures for issuing determination letters under Rev. Proc. 2022-5, 2022-1 I.R.B. 256 (updated annually).

**Organizations described in section 501(a).** Organizations exempt under section 501(a) file Form 8940 for miscellaneous determinations under sections 507, 509(a), 4940, 4942, 4945, and 6033. Canadian registered charities file Form 8940 to request inclusion in TEOS (Pub. 78 data) or request public charity status. Government entities requesting voluntary

termination of exempt status under section 501(c)(3) file Form 8940. See the specific instructions below for more information about each type of request.

**Note.** An organization applying for recognition of exemption under section 501(c)(3) with Form 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, must file Form 8940 if it wishes to obtain a determination regarding advance approval of scholarship procedures under section 4945(g) or an exception from the filing requirements to file Form 990, Return of Organization Exempt From Income Tax. However, an organization applying for recognition of exemption with Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code (not Form 1023-EZ), may simultaneously request such determinations as part of its Form 1023 and need not file Form 8940.

**Nonexempt charitable trusts.** Nonexempt charitable trusts may also file this form for an initial determination of foundation classification under section 509(a)(3).

### Requesting Expedited Review

We generally review requests in the order we receive them. We expedite processing of a request only where a written request presents a compelling reason for processing the request ahead of others. Even if your request for expedited processing is approved, this does not mean your request will be immediately approved or denied. Expedited processing means that it will be assigned to a specialist for review ahead of requests received earlier in time. Circumstances generally warranting expedited processing include the following.

- A grant to the applicant is pending and the failure to secure the grant may have an adverse impact on the organization's ability to continue operations.
- The purpose of the newly created organization is to provide disaster relief to victims of emergencies such as floods and hurricanes.
- An IRS error has caused delays in review of the form.

### User Fee

The law requires payment of a user fee with each request. You must pay this fee through [Pay.gov](https://www.pay.gov) when you file Form 8940. Payments can be made directly from your bank account or by credit or debit card. You won't be able to submit Form 8940 without paying the correct fee.

User fee amounts are listed in Rev. Proc. 2022-5, 2022-1 I.R.B. 256 (updated annually). For the current Form 8940 user fee, go to [IRS.gov/Charities-Non-Profits/User-Fees-for-Tax-Exempt-and-Government-Entities-Division](https://www.irs.gov/Charities-Non-Profits/User-Fees-for-Tax-Exempt-and-Government-Entities-Division). You can also call 877-829-5500.

### What To File

All organizations must complete Parts I through IV, including any applicable Schedules of Form 8940 plus any required attachments. Submit a separate request for each type of request set forth in Part II.

### Attachments to Form 8940

A complete request may include one or more documents in addition to Form 8940.

[Pay.gov](https://www.pay.gov) can accommodate only one uploaded file. Before submitting Form 8940, consolidate your attachments into a single PDF file. Combine your attachments in the following order, omitting any that don't apply to your request.

- Organizing document.
- Amendments to your organizing document in chronological order.
- Bylaws or other rules of operation and amendments.

- Form 2848, Power of Attorney and Declaration of Representative.
- Form 8821, Tax Information Authorization.
- Schedule A (Form 990), Part II or III.
- Form 990-PF, Part XIII—Private Operating Foundations.
- Form 872-B, Consent to Extend the Time to Assess Miscellaneous Excise Taxes.
- Supplemental responses (if your response won't fit in the provided text field) and any additional information you want to provide to support your request.
- Expedite request.

Put your name and EIN on each page of your supplemental response and identify the part and line number to which the information relates.

### How To File

As of April 3, 2023, the IRS requires that the Form 8940 be submitted electronically online at [Pay.gov](https://www.pay.gov). To submit Form 8940, you must:

1. Register or have previously registered for an account on [Pay.gov](https://www.pay.gov).
2. Enter "Form 8940" or "8940" in the search box and select Form 8940, and
3. Complete the form.

### Filing Assistance

For help in completing this form or general questions relating to an exempt organization, you may access information on our website at [IRS.gov/EO](https://www.irs.gov/EO).

You may find the following publications available on [IRS.gov](https://www.irs.gov) helpful.

- Pub. 557, Tax-Exempt Status for Your Organization.
- Pub. 598, Tax on Unrelated Business Income of Exempt Organizations.
- Pub. 3079, Tax-Exempt Organizations and Gaming.
- Pub. 4221-NC, Compliance Guide for Tax-Exempt Organizations.
- Pub. 4221-PC, Compliance Guide for 501(c)(3) Public Charities.
- Pub. 4221-PF, Compliance Guide for 501(c)(3) Private Foundations.

### Signature Requirements

An officer, director, trustee, or other official who is authorized to sign for you must digitally sign Form 8940 at the end of Part IV. The signature must be accompanied by the title or authority of the signer and the date.

### Authorized Representative

**Form 2848.** Upload a completed Form 2848 if you want to authorize a representative to represent you regarding your request. An individual authorized by Form 2848 may not sign Form 8940 unless that person is also an officer, director, trustee, or other official who is authorized to sign the form.



*A Centralized Authorization File (CAF) number isn't required to be listed on Form 2848.*

**Form 8821.** Upload a completed Form 8821 if you want to authorize us to discuss your request with the person you have appointed on that form.

Form 8821 doesn't authorize your appointee to advocate your position with respect to federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use Form 2848.

## After You Submit Form 8940

**No additional information needed.** If our review shows that you meet the requirements for your requested miscellaneous determination, we'll send you a determination letter stating that your request was approved.

**Additional information needed.** If we can't make a determination without more information, we'll write or call you. Examples of the types of questions you may be asked are available at [Application for Exemption or Misc. Determination: Sample Questions](#). If the additional information you provide shows that you meet the requirements for your request, we'll send you a letter approving your request. If we determine that you don't meet the requirements for your request, we'll send you a letter that explains our position and your appeal rights (if applicable).

## Annual Return or Notice While Your Request Is Pending

Unless you qualify for an exception from the requirement to file an annual return or notice, your filing obligations began as soon as you were formed. You can find information on return filing requirements and exceptions in Pubs. 557 and 598, and in the instructions for Forms 990 and 990-EZ.



*You may also be required to file other returns, such as employment tax returns or benefit plan returns, which aren't discussed here.*



*If a Form 990-series return is due while your request is pending, complete and submit the return according to Form 990-series instructions.*

## Public Inspection

**Information available for public inspection.** If your requested miscellaneous determination is among those disclosable to the public, the information that will be open for public inspection includes the following.

- Your complete Form 8940 and any supporting documents.
- All correspondence between you and the IRS concerning Form 8940, including Form 2848.
- Your determination letter.
- 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 you (we must approve withholding this information).
- Any other information that would adversely affect national defense (we must approve withholding this information).
- User fee payment information.
- Contributors' names and addresses and other identifying information about contributors included with Form 990 or 990-EZ.

When submitting your request for a miscellaneous determination, you must clearly identify any information that isn't open to public inspection by marking it as "NOT SUBJECT TO PUBLIC INSPECTION" and include an explanation of why you're asking for the information to be withheld. We will decide whether to withhold the identified information from public inspection.

**Making documents available for public inspection.** Both you and the IRS must make the information that is subject to disclosure available for public inspection. The public may request a copy of the information available for public inspection from us by submitting Form 4506-B. The public may also request

inspection of the information or a copy of the information directly from you.

You may post the documents required to be available for public inspection on your own website. Information returns and your exemption application materials must be posted exactly as filed with the IRS. You may only delete the information that isn't open for public inspection.

If you post the documents on your website, you can give any person requesting copies the website where the documents may be found, but you don't need to provide copies of the information. However, even if these documents are posted on your website, you must still allow public inspection without charge at your 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. To date, the IRS hasn't approved any third-party websites for posting.

See Pub. 557 for additional information on public inspection requirements.

## Foreign Organizations

Foreign organizations are those that were created in countries other than the United States or its territories. Foreign organizations may request miscellaneous determinations in the same way that domestic organizations request miscellaneous determinations. See *Language and currency requirements*, earlier.



*Contributions by U.S. residents to foreign organizations generally aren't deductible. Tax treaties between the United States and certain foreign countries provide specific limited exceptions.*

**Annual returns for foreign organizations.** A foreign organization that establishes or claims tax-exempt status generally must file an information return annually (Form 990 or 990-EZ). However, a foreign organization (other than a private foundation or supporting organization) may file Form 990-N (e-Postcard) instead of Form 990 or 990-EZ when its gross receipts from U.S. source income are normally \$50,000 or less and it hasn't conducted significant activity in the United States. See the instructions for Forms 990 and 990-EZ for further information. A foreign organization that is subject to unrelated business income tax must file Form 990-T, Exempt Organization Business Income Tax Return.

**Organizations created in U.S. territories.** Organizations created in territories of the United States are generally treated as domestic organizations. If you were created in a U.S. territory, you must complete all required parts of Form 8940 to request a miscellaneous determination.

Annual filing requirements for an organization created in a U.S. territory are similar to those outlined above for foreign organizations (see Regulations section 1.6033-2(g)(1)(viii)).

## Specific Instructions

### Part I. Identification of Applicant

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

**Line 2.** If you have an "in care of" name, enter it here; otherwise, leave this space blank.

**Lines 3–9. Mailing address.** Enter your complete address where all correspondence will be sent. If mail isn't delivered to your street address and you have a P.O. box, list your P.O. box

information instead of your street address. For a foreign address, enter your province or state and foreign postal code where indicated.

**Line 10. Employer identification number (EIN).** You must have your own EIN. Enter the 9-digit EIN the IRS assigned to you. If you don't have an EIN, you must apply for one before submitting your request. You may apply for one online by going to [IRS.gov/EIN](https://www.irs.gov/EIN). You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. If the principle business was created or organized outside of the United States or U.S. territories, you may also apply for an EIN by calling 267-941-1099 (toll call).



*Don't apply for an EIN more than once. If you're unsure of your EIN or whether you have one, call 877-829-5500 for assistance.*



*Don't use the EIN of a related or other organization.*

**Line 11. Month tax year ends.** Select the month your tax year (annual accounting period) ends. Your tax year is the 12-month period on which your annual financial records are based.



*Check your bylaws or other rules of operation for consistency with the tax year you enter here.*

**Line 12. Person to contact.** Enter the name and title of the person you want us to contact if we need more information. The person to contact may be an officer, director, trustee, or other individual who is permitted to speak with us according to your bylaws or other rules of operation. Your person to contact may also be an authorized representative, such as an attorney, certified public accountant, or enrolled agent, for whom you're submitting a completed Form 2848 with Form 8940.

**Line 13.** Provide a daytime telephone number for the contact listed on line 12.

**Line 14.** You may provide a fax number for the contact listed on line 12.

**Line 15.** Pay.gov will populate this field with the current user fee for filing Form 8940.

**Line 16.** If you have a website, enter the complete web address. Also, list any websites maintained on your behalf. The information on your website should be consistent with the information in your Form 8940.

**Line 17. Officers, directors, and trustees.** Enter the full names, titles, and mailing addresses of your officers, directors, and/or trustees. You may use the organization's address for mailing. If you have more than five entries, check the box provided to add more officer, director, and/or trustee information.

The person who is signing Form 8940 must be listed within the first five entries of line 17.

## Part II. Type of Request

**Line 1.** Select the item that best describes your request. Submit a separate request for each type of request set forth in Part II. For additional information on any of the determination issues covered by Form 8940, go to our website at [IRS.gov/EO](https://www.irs.gov/EO).

**Advance approval of certain set-asides described in section 4942(g)(2).** Check this box if you are (1) a private foundation requesting approval of a set-aside as described in section 4942(g)(2), or (2) a non-functionally integrated supporting organization requesting approval of a set-aside as described in Regulations section 1.509(a)-4(i)(6)(v). Complete Form 8940, Schedule A.

**Advance approval of voter registration activities described in section 4945(f).** Check this box if you are requesting advance approval of voter registration activities described in section 4945(f). Complete Form 8940, Schedule B.

**Advance approval of individual grant procedures.** Check this box if you are a private foundation and are requesting advance approval of your individual grant-making procedures under section 4945(g). Complete Form 8940, Schedule C.

**Exception from Form 990 filing requirements.** Check this box if you are requesting an exception from filing Form 990; Form 990-EZ, Short Form of Organization Exempt From Income Tax; or Form 990-N (e-Postcard). Complete Form 8940, Schedule D.

If you believe you should be exempt from Form 990 filing requirements because you are affiliated with a church or a convention or association of churches, please review Regulations sections 1.6033-2(g) and (h); and Rev. Proc. 96-10, 1996-1 C.B. 577.

If you are claiming an exception from Form 990 filing requirements as a state institution (other than a section 509(a)(3) supporting organization) whose income is excluded from gross income under section 115, at the end of this form, upload a copy of the ruling letter from the IRS stating that your income, derived from activities constituting the basis for your exemption under section 501(c), is excluded from gross income under section 115.

If you believe you should be exempt from filing Form 990 or 990-EZ because you are a governmental unit or affiliated with a governmental unit, please review Rev. Proc. 95-48, 1995-2 C.B. 418.

If you are claiming an exception from Form 990 filing requirements as an organization described in section 501(c)(1), at the end of this form, upload a copy of your determination letter or other documentation from the IRS that indicates whether you are described in section 501(c)(1).

**Advance approval that a potential grant or contribution is an "unusual grant."** Check this box if you are requesting advance approval that a grant (including a contribution or bequest for this purpose) is an "unusual grant." Complete Form 8940, Schedule E.

If you are described in sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2), you may request a determination that a grant you received be classified as an "unusual grant" under Regulations section 1.170A-9(f)(6)(ii) or 1.509(a)-3(c)(3).

Regulations sections 1.170A-9(f)(6)(iii) and 1.509(a)-3(c)(4) set forth the criteria for an unusual grant. Grants are considered unusual if each of the following three requirements is met.

1. The grant is attracted by reason of the publicly supported nature of the organization.
2. The grant is unusual or unexpected with respect to the amount thereof.
3. The grant, by reason of its size, would adversely affect the status of the organization as normally being publicly supported for the applicable period.

In determining whether a particular grant may be excluded as an unusual grant, all pertinent facts and circumstances will be taken into consideration. No single factor will necessarily be determinative.

**Change in Type (or initial determination of Type) for 509(a)(3) organizations.** Check this box if you are a 509(a)(3) supporting organization requesting a change in Type or initial determination of Type. Complete Form 8940, Schedule F.

**Reclassification of foundation status.** Check this box if you are requesting a reclassification of foundation status. These instructions supplement the procedures set forth in Rev. Proc.

2022-5, 2022-1 I.R.B. 256 (updated annually). Complete Form 8940, Schedule G.

Also check this box if any of the following apply.

- You erroneously determined that you were a private foundation but you were actually qualified, and have continued to qualify, as a public charity since your inception as an organization described in section 501(c)(3).
- You are a public charity seeking classification as a private foundation.

**Note.** A public charity that has become a private foundation can indicate its new private foundation status simply by filing a Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation, and following any procedures specified in the form, instructions, or other published guidance.

- You are a private foundation seeking classification as an operating foundation or exempt operating foundation.
- You are a nonexempt charitable trust described in section 4947(a)(1) and are requesting an initial determination that you are described in section 509(a)(3).

A private foundation that wishes to become a public charity does not check this box but instead must terminate its private foundation status. See *Termination of private foundation status under section 507(b)(1)(B)* below.

#### Required attachments.

- If you are requesting reclassification as a public charity described under sections 509(a)(1) and 170(b)(1)(A)(iv), sections 509(a)(1) and 170(b)(1)(A)(vi), or section 509(a)(2), submit a completed Schedule A (Form 990), Part II or III (as applicable).
- If you are requesting reclassification as a private operating foundation, submit a completed Form 990-PF, Part XIII—Private Operating Foundations.

**Termination of private foundation status under section 507(b)(1)(B)—advance ruling request.** Check this box if you are requesting an advance ruling on termination of your private foundation status under section 507(b)(1)(B). Complete Form 8940, Schedule H.

An organization may terminate its private foundation status under section 507(b)(1)(B) if it meets the requirements of section 509(a)(1), (2), or (3) for a continuous 60-month period beginning with the first day of any tax year and notifies the IRS before beginning the 60-month period that it is terminating its private foundation status.

An organization that seeks an advance ruling and files Form 8940 will be required to complete and submit Form 872-B agreeing to extend the statute of limitations for paying the section 4940 excise tax on net investment income until after the end of the 60-month period. You must also establish immediately after the end of the 60-month period that you have met the requirements of section 509(a)(1), (2), or (3).

**Note.** If you erroneously determined that you were a private foundation but actually qualified, and have continued to qualify, as a public charity, you may request retroactive reclassification as a public charity instead of terminating private foundation status under section 507(b)(1)(B). Select Part II, Reclassification of foundation status, instead. You must demonstrate that you have continuously qualified as a public charity since your inception as an organization described in section 501(c)(3).

**Notice Only—Termination of private foundation status under section 507(b)(1)(B).** Check this box if you are providing notice only on termination of your private foundation status under section 507(b)(1)(B). Complete Form 8940, Schedule I.

An organization may terminate its private foundation status under section 507(b)(1)(B) if it meets the requirements of section 509(a)(1), (2), or (3) for a continuous 60-month period beginning

with the first day of any tax year and notifies the IRS before beginning the 60-month period that it is terminating its private foundation status.

Form 872-B is optional for organizations not requesting an advance ruling but, if the organization chooses not to submit the form, it must pay the taxes on its investment income during the period. The organization must also establish immediately after the end of the 60-month period that it has met the requirements of section 509(a)(1), (2), or (3).

**Termination of private foundation status under section 507(b)(1)(B)—60-month period ended.** Check this box if you have completed the 60-month termination of foundation status period. Complete Form 8940, Schedule J.

**Voluntary termination of section 501(c)(3) recognition by a government entity.** In Part III, describe how you are a government entity not subject to federal income tax (without regard to section 501(a)), and provide a statement that you are requesting to voluntarily terminate your recognition under section 501(c)(3).

**Canadian registered charities: listing on Pub. 78 data and/or public charity classification.** A Canadian charity registered by the Canada Revenue Agency (CRA) is automatically recognized as tax exempt under the United States–Canada Income Tax Convention (Treaty). Check this box if you are a Canadian charity and want to be listed as an organization described in section 501(c)(3) on IRS.gov or request classification as a public charity rather than a private foundation. Complete Form 8940, Schedule K.

## Part III. Explanation of Request

**Line 1.** Describe completely and in detail your request for miscellaneous determination. Your description should include the nature of the request as well as the reason(s) for making the request.

For more information on what to include, see the instructions for your specific request in the appropriate schedule(s) in these instructions.

## Part IV. Signature

**Signature requirements.** An officer, director, trustee, or other official who is authorized to sign for the organization must sign Form 8940. The signature must be accompanied by the title or authority of the signer and the date.



*The person signing Form 8940 must be listed as an officer, director, or trustee within the first five entries of Part I, line 17.*

## Upload Checklist

**Documents to upload.** Check the boxes to indicate which documents are included in the file you upload with your form.

Enter your name and EIN on each page of your supplemental response and identify the schedule/section and line number to which the information relates.

Pay.gov can accommodate only one uploaded file. Consolidate your attachments into a single PDF file not to exceed 15MB.

If your PDF file exceeds the 15MB limit, remove any items over the limit and contact IRS Customer Account Services at 877-829-5500 for assistance on how to submit the removed items.

## Schedule A. Advance Approval of Certain Set-Asides

**Line 1. Suitability test set-aside.** If the requirements of section 4942(g)(2) and Regulations section 53.4942(a)-3(b) are met, a private foundation may treat an amount set aside for a specific charitable project as a qualifying distribution in the year of the set-aside rather than in the year in which the amount is actually disbursed. A set-aside under the suitability test requires advance approval. Similar rules apply to a non-functionally integrated (NFI Type III) supporting organization under Regulations section 1.509(a)-4(i)(6)(v).



*Requests must be submitted before the end of the tax year in which the amount is set aside.*

**Contingent set-aside.** If a private foundation is involved in litigation and cannot distribute assets or income because of a court order, the foundation may request approval of a set-aside of amounts held pursuant to the court order that otherwise would be distributed as qualifying distributions, known as a contingent set-aside. See Regulations section 53.4942(a)-3(b)(9). If you are requesting approval of a contingent set-aside, at the end of this form, upload a copy of the court order restricting you from distributing assets or income.

**Note.** A contingent set-aside is available only to a private foundation. An NFI Type III supporting organization cannot request a set-aside under Regulations section 1.509(a)-4(i)(6)(v), applying principles set forth in Regulations section 53.4942(a)-3(b)(7).

**Line 1a.** State the amount of the set-aside.

**Line 1b.** Check “Yes” if the amount set aside will be paid by the last day of your tax year after your tax year in which the litigation is terminated. If “No,” explain.

**Note.** If the litigation encompasses more than one tax year, you may seek additional contingent set-asides.

**Line 2.** Describe the nature and purposes of the project and the amount of the set-aside.

**Line 3.** Describe the amounts and dates of planned additions to the set-aside after its initial establishment, if applicable.

**Line 4.** Explain why the project can be better accomplished by a set-aside rather than an immediate payment of funds.

Specific projects that can be better accomplished by the use of a set-aside include, but are not limited to, projects in which relatively long-term grants or expenditures must be made in order to assure the continuity of particular charitable projects or program-related investments (as defined in section 4944(c)) or where grants are made as part of a matching-grant program. Such projects include, for example, a plan to erect a building to house the direct charitable, educational, or other similar exempt activity of the private foundation (such as a museum building in which paintings are to be hung), even though the exact location and architectural plans have not been finalized; a plan to purchase an additional group of paintings offered for sale only as a unit that requires an expenditure of more than 1 year's income; or a plan to fund a specific research program that is of such magnitude as to require an accumulation of funds before beginning the research, even though not all of the details of the program have been finalized.

**Line 5.** Describe the project, including estimated costs, sources of any future funds expected to be used to complete the project, and location of any physical facilities to be acquired or constructed as part of the project.

**Line 6.** Answer “Yes” if the amounts to be set aside will actually be paid within a specified period of time that ends not more than 60 months after the date of the first set-aside.

**Line 6a.** State the extension of time required.

**Line 6b.** Explain why the proposed project could not be divided into two or more projects covering periods of no more than 60 months each.

**Line 7.** Answer “Yes” if you are described under section 509(a)(3) as an NFI Type III supporting organization.

**Line 7a.** Answer “Yes” if you have obtained a written statement from each supported organization whose exempt purpose the specific project accomplishes, signed under penalty of perjury by one of their principal officers, stating that they approve the project as one that accomplishes one or more of their exempt purposes and also approves their determination that the project is one that can be better accomplished by such a set-aside than by the immediate payment of funds.

**Line 7b.** Provide an explanation of how you meet the responsiveness test under Regulations section 1.509(a)-4(i)(3) with respect to a supported organization whose exempt purposes are accomplished by the specific project.

## Schedule B. Advance Approval of Voter Registration Activities Described in Section 4945(f)

An exempt private foundation may pay or incur amounts for voter registration activities without such amounts being treated as taxable expenditures if the requirements of section 4945(f) are met. In addition, a grant by a private foundation to an organization described in section 501(c)(3) that meets the requirements of section 4945(f) is not considered a taxable expenditure even though the grant is earmarked for voter registration purposes, generally.

An organization will be given an advance ruling that it is described in section 4945(f) for its first tax year of operation if it submits evidence establishing that it can reasonably be expected to meet the tests under section 4945(f) for such year.

**Line 1.** Answer “Yes” if you are described in section 501(c)(3) and exempt from taxation under section 501(a). If “No,” stop and do not submit Form 8940 to request advance approval of voter registration activities under section 4945(f).

**Line 2.** Describe how your voter registration activities are conducted in a nonpartisan manner.

**Line 3.** Answer “Yes” if your voter registration activities are confined to one specific election period.

**Line 4.** Answer “Yes” if your voter registration activities are carried out in five or more states.

**Line 5.** Answer “Yes” if you spend at least 85% of your income directly for the active conduct of activities constituting the purpose or function for which you are organized and operated rather than to make grants to fund the activities of other organizations.

**Line 6.** Answer “Yes” if you receive at least 85% of your support (other than gross investment income) from exempt organizations, the general public, governmental units, or any combination of those.

**Line 7.** Answer “Yes” if you receive more than 25% of your support (other than gross investment income) from any one exempt organization.

**Note.** For this purpose, treat private foundations that are described in section 4946(a)(1)(H) with respect to each other as one exempt organization.

**Line 8.** Answer “Yes” if you receive more than 50% of your support from gross investment income.

**Line 9.** Answer “Yes” if any contributions to you for voter registration drives are subject to conditions that they may be used only in specified states or other localities of the United States, or that they may be used in only one specific election period and explain.

## Schedule C. Advance Approval of Individual Grant Procedures Described in Section 4945(g)

A private foundation’s grant to an individual for travel, study, or similar purposes generally is a taxable expenditure unless the foundation obtains advance IRS approval of its grant procedures.

The 45th day after a request for approval of grant procedures has been properly submitted to the IRS and the organization has not been notified that such procedures are not acceptable, such procedures shall be considered as approved from the date of submission until receipt of actual notice from the IRS that such procedures do not meet the requirements of this section. If a grant to an individual for a purpose described in section 4945(d) (3) is made after notification to the organization by the IRS that the procedures under which the grant is made are not acceptable, such grant is a taxable expenditure under this section.

For more information about advance approval of grant-making procedures of a private foundation, go to [IRS.gov/Charities-Non-Profits/Private-Foundations/Advance-Approval-of-Grant-Making-Procedures](https://www.irs.gov/Charities-Non-Profits/Private-Foundations/Advance-Approval-of-Grant-Making-Procedures).

**Line 1.** Check the appropriate box(es) indicating under which section(s) you want your grant-making procedures to be considered.

Check the box for section “4945(g)(1)” if the purpose of your award is to provide a scholarship or fellowship grant that is awarded on an objective and nondiscriminatory basis and is used for study at a school.

Check the box for section “4945(g)(3)” if the purpose of your award is to achieve a specific objective; produce a report or other similar product; or improve or enhance a literary, artistic, musical, scientific, teaching, or other similar capacity, skill, or talent of the recipient. Include your educational loan program under this section.

You may check more than one box.

If your prizes or awards are not intended to finance a future activity of the recipient and impose no conditions on the recipient as to how they may be spent, you do not have to request advance approval of your grant-making procedures for such prizes or awards because such a prize or award is not a grant for travel, study, or other similar purposes. See Revenue Rulings 77-380, 1977-2 C.B. 419; 76-460, 1976-2 C.B. 371; and 75-393, 1975-2 C.B. 451.

**Line 2.** If you conduct more than one grant program, describe each program separately.

If you make educational loans, describe the terms of the loan (for example, the factors you consider in selecting or approving loan recipients, interest rate, duration, forgiveness provision, etc.). Also, describe whether any financial institutions or other lenders are involved in your program.

Explain how you will publicize your program and whether you publicize to the general public or to another group of possible recipients. Include specific information about the geographic

area in which your program will be publicized and the means you will use, such as through newspaper advertisements, school district announcements, or community groups.

**Line 3.** Organizations that make grants to individuals must maintain adequate records and case histories showing the name and address of each recipient, under Rev. Rul. 56-304, 1956-2 C.B. 306, but don’t provide this information as part of your application.

**Line 9.** If “Yes,” what measures do you take to ensure unbiased selections and that awards are not provided to disqualified persons?

**Note.** As a private foundation, you are not permitted to provide grants to disqualified persons. Disqualified persons include your substantial contributors, foundation managers, and certain family members of disqualified persons. Section 4946(a)(1) defines the term “disqualified person” as a person who is:

- (A) A substantial contributor, as defined in section 507(d)(2) (generally, a person who has contributed or bequeathed more than 2% of your total contributions and bequests received, if over \$5000);
- (B) A foundation manager (within the meaning of section 4946(b) (1));
- (C) An owner of more than 20% of (i) the total combined voting power of a corporation, (ii) the profits interest of a partnership, or (iii) the beneficial interest of a trust or unincorporated enterprise, which is a substantial contributor to the foundation;
- (D) A member of the family (as defined in section 4946(d) (spouse, ancestors, children, grandchildren, great-grandchildren, and spouses of children, grandchildren, and great-grandchildren)) of any individual described in subparagraph (A), (B), or (C);
- (E) A corporation of which persons described in subparagraph (A), (B), (C), or (D) own more than 35% of the total combined voting power;
- (F) A partnership in which persons described in subparagraph (A), (B), (C), or (D) own more than 35% of the profits interest; or
- (G) A trust or estate in which persons described in subparagraph (A), (B), (C), or (D) hold more than 35% of the beneficial interest.

Section 4946(b) defines the term “foundation manager,” with respect to any private foundation, as an officer, director, or trustee of a foundation (or an individual having powers or responsibilities similar to those of officers, directors, or trustees of the foundation).

**Line 10.** Answer “Yes” if you will:

- (1) Arrange to receive and review grantee reports annually and upon completion of the purpose for which the grant was awarded;
- (2) Investigate diversions of funds from their intended purposes upon having reason to expect such diversions (including failure to receive required reports); and
- (3) Take all reasonable and appropriate steps to recover diverted funds, ensure other grant funds held by a grantee are used for their intended purposes, and withhold further payments to grantees until you obtain grantees’ assurances that future diversions will not occur and that grantees will take extraordinary precautions to prevent future diversions from occurring.

**Line 11.** Answer “Yes” if you will maintain all records relating to individual grants, including information obtained to evaluate grantees, identify whether a grantee is a disqualified person, establish the amount and purpose of each grant, and establish that you undertook the supervision and investigation of grants described in line 10.

**Line 12.** Answer “Yes” if you award scholarships on a preferential basis because you require, as an initial qualification, that the individual be an employee or be related to an employee



of a particular employer, or because you give preference or priority to such persons.

**Line 15.** For purposes of this schedule, a program for children of employees of a particular employer includes children and other family members of employees.

## Schedule D. Exception From Form 990 Filing Requirements

**Line 1.** Indicate under which exception you are requesting an exemption from filing.

If you believe you should be exempt from filing Form 990 or 990-EZ because you are affiliated with a church or a convention or association of churches, please review Regulations sections 1.6033-2(g) and (h); and Rev. Proc. 96-10, 1996-1 C.B. 577. Complete Form 8940, Section 1 or 2 of Schedule D (as applicable).

If you are claiming an exception from Form 990 filing requirements as a state institution (other than a section 509(a)(3) supporting organization) whose income is excluded from gross income under section 115, at the end of this form, upload a copy of the ruling letter from the IRS stating that your income, derived from activities constituting the basis for your exemption under section 501(c), is excluded from gross income under section 115.

If you believe you should be exempt from filing Form 990 or 990-EZ because you are a governmental unit or affiliated with a governmental unit, please review Rev. Proc. 95-48, 1995-2 C.B. 418. Complete Form 8940, Section 4 of Schedule D.

If you are claiming an exception from Form 990 filing requirements as an organization described in section 501(c)(1), at the end of this form, upload a copy of your determination letter or other documentation from the IRS that indicates you are described in section 501(c)(1).

### Section 1. An Integrated Auxiliary of a Church Described in Regulations Section 1.6033-2(h) (Such as a Men's or Women's Organization, Seminary, Mission Society, or Youth Group) or a School Below College Level Affiliated With a Church or Operated by a Religious Order

**Line 1.** Answer "Yes" if you are described both in sections 501(c)(3) and 509(a)(1), section 509(a)(2), or section 509(a)(3). If "No," stop and do not submit Form 8940 to request a Form 990 filing exception.

**Line 2.** Answer "Yes" if you are an educational organization below college level, have a program of general academic nature, and are operated by a religious order. Explain and stop here.

**Line 3.** Answer "Yes" if you are covered by a group exemption letter issued to a church or convention or association of churches under an administrative procedure (such as Rev. Proc. 80-27, 1980-1 C.B. 677). Provide the corporate name of the church or convention or association of churches and the Group Exemption Number (GEN). Continue to line 4.

**Line 3a.** Answer "Yes" if you are operated, supervised, or controlled by or in connection with a church or convention or association of churches (as defined in Regulations section 1.509(a)-4). Explain and cite the references from your bylaws or other organizational documents that demonstrate how you are operated, supervised, or controlled by or in connection with a church or a convention or association of churches within the meaning of Regulations section 1.509(a)-4. Continue to line 4.

**Line 3b.** Answer "Yes" if the facts and circumstances show that you're affiliated with a church or convention or association of

churches. Check the appropriate box(es) for each affiliation factor you meet and explain how you meet it.

**Line 4.** Answer "Yes" if you are a men's or women's organization, a seminary, a mission society, or a youth group and stop here.

**Line 5.** Answer "Yes" if you are a school (as described in sections 509(a)(1) and 170(b)(1)(A)(ii)) below college level and stop here.

**Line 6.** If you are internally supported, you receive financial support primarily from internal church sources as opposed to public or governmental sources.

**Line 6a.** Answer "Yes" if you offer admissions, goods, services, or facilities for sale, other than on an incidental basis, to the general public (except goods, services, or facilities sold at a nominal charge or for an insubstantial portion of the cost) and explain.

**Line 6b.** Answer "Yes" if you normally receive more than 50% of your support from a combination of:

- Government sources;
- Public solicitation of contributions, or
- Receipts from the sale of admissions; goods, performance of services, or furnishing of facilities in activities that are not unrelated trades or businesses, and explain.

### Section 2. A Church-Affiliated Organization (Other Than a Section 509(a)(3) Organization) That Is Exclusively Engaged in Managing Funds or Maintaining Retirement Programs and Is Described in Rev. Proc. 96-10, 1996-1 C.B. 577

**Line 1.** Answer "Yes" if you are described in section 501(c)(3) and under either section 509(a)(1) or 509(a)(2). If "No," stop and do not submit Form 8940 to request a Form 990 filing exception under this section.

**Line 2.** Answer "Yes" if you are operated, supervised, or controlled by one or more churches, integrated auxiliaries, or conventions or associations of churches. Explain and cite the reference from your bylaws or other organizational documents that states whether the affiliated church has the authority to appoint and remove your directors in order to demonstrate how you are operated, supervised, or controlled by a church or a convention or association of churches.

**Line 2a.** Answer "Yes" if you are engaged exclusively in financing, funding the activities of, or managing the funds of one or more churches, integrated auxiliaries, or conventions or associations of churches. Explain and stop here.

**Line 2b.** Answer "Yes" if you are engaged exclusively in financing, funding the activities of, or managing the funds of a group of organizations substantially all of which are churches, integrated auxiliaries, or conventions or associations of churches, if substantially all of your assets are provided by, or held for the benefit of, such organizations. Explain and stop here.

**Line 2c.** Answer "Yes" if you maintain retirement insurance programs primarily for one or more churches, integrated auxiliaries, or conventions or associations of churches and more than 50% of the individuals covered by the programs are directly employed by those organizations. If "Yes," explain and stop here.

**Line 2d.** Answer "Yes" if you maintain retirement insurance programs primarily for one or more churches, integrated auxiliaries, or conventions or associations of churches and more than 50% of the assets are contributed by, or held for the benefit of, employees of those organizations. Explain and stop here.

**Line 3.** Answer "Yes" if you are operated, supervised, or controlled by one or more religious orders and engaged in

financing, funding, or managing assets used for exclusively religious activities and explain.

### **Section 3. A Mission Society (Other Than a Section 509(a)(3) Supporting Organization) Sponsored by, or Affiliated With, One or More Churches or Church Denominations, if More Than Half of the Society's Activities Are Conducted in or Directed at Persons in Foreign Countries**

**Line 1.** Answer "Yes" if you are described in section 501(c)(3) and under either section 509(a)(1) or 509(a)(2). If "No," stop and do not submit Form 8940 to request a Form 990 filing exception under this section.

**Line 2.** Answer "Yes" if more than half of your activities are conducted in or directed at persons in foreign countries and explain.

**Line 3.** Answer "Yes" if you are sponsored by or affiliated with one or more churches or church denominations. Check the appropriate box(es) for each affiliation factor you meet and explain how you meet it.

### **Section 4. A Governmental Unit or an Affiliate of a Governmental Unit (Other Than a Section 509(a)(3) Supporting Organization) Described in Rev. Proc. 95-48, 1995-2 C.B. 418**

**Note.** This form is not for organizations exempt from federal income tax under section 501(c) requesting reclassification as a governmental unit.

If you are exempt from federal income tax under section 501(c) and are requesting reclassification as a governmental unit, you must obtain a letter ruling by following the procedures specified in Rev. Proc. 2022-1, 2022-1 I.R.B. 1, or its successor. There is a fee associated with obtaining such a letter ruling.

**Line 1.** Answer "Yes" if you are described under section 501(a) but not under section 509(a)(3). If "No," stop and do not submit Form 8940 to request a Form 990 filing exception.

**Line 2.** Answer "Yes" if you are a governmental unit because you meet one of the following definitions.

- A state or local governmental unit as defined in Regulations section 1.103-1(b), which includes a state, a territory of the United States, the District of Columbia, or any political subdivision thereof.
- An organization entitled to receive deductible charitable contributions as an organization described in section 170(c)(1), which is a state, a territory of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes.
- An Indian tribal government or a political subdivision thereof under sections 7701(a)(40) and 7871. If "Yes," explain and stop here.

**Line 3.** Answer "Yes" if you are an affiliate of a governmental unit because you have a ruling or determination stating that:

- Your income is excluded from gross income under section 115,
- You are entitled to receive deductible contributions under section 170(c)(1) on the basis that they are for the use of governmental units, or
- You are a wholly owned instrumentality of a state or political subdivision of a state for employment tax purposes (sections 3121(b)(7) and 3306(c)(7)).

If "Yes," at the end of this form, upload a copy of your ruling or determination letter and stop here.

**Line 4.** Answer "Yes" if:

- Your governing body is elected by the public under local statute or ordinance; or
- A majority of the members of your governing body are appointed by a governmental unit, an affiliate of a governmental unit, or a public official acting in an official capacity.

If "Yes," explain. If "No," stop here.

**Line 4a.** Answer "Yes" if you satisfy at least two of the five affiliation factors listed. Check the appropriate boxes and explain (including references from your articles, bylaws, etc.).

### **Schedule E. Advance Approval That a Potential Grant or Contribution Constitutes an "Unusual Grant"**

If you are described in sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2), you may request a determination that a potential grant, contribution, or bequest (referred to collectively as "grant" in this Schedule E and instructions) be classified as an "unusual grant" under Regulations section 1.170A-9(f)(6)(ii) or 1.509(a)-3(c)(3).

In general, substantial grants from disinterested parties will be considered unusual if they:

- Are attracted by reason of the publicly supported nature of the organization;
- Are unusual or unexpected with respect to the amount thereof; and
- Would, by reason of their size, adversely affect the status of the organization as normally being publicly supported for the applicable period for determining whether the organization meets its public support test.

In determining whether a particular grant may be excluded as an unusual grant, all pertinent facts and circumstances will be taken into consideration. No single factor will necessarily be determinative. See Regulations sections 1.170A-9(f)(6)(iii) and 1.509(a)-3(c)(4) for the factors for determining if a grant is unusual.

**Line 1.** Answer "Yes" if you are described in section 501(c)(3) and under sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2).

**Line 2.** Answer "Yes" if you were selected for the grant because of your publicly supported nature and explain.

**Line 3.** Answer "Yes" if the amount of the grant is unusual or unexpected and explain.

**Line 4.** Answer "Yes" if the grant, due to its size, would adversely affect your status as a publicly supported organization and explain.

**Line 5.** Provide the name of the grantor, the amount of the grant, when you expect to receive the grant (and whether a single payment or multiple payments over a period of time), and the purpose(s) for which you will use the grant funds.

**Line 6.** Section 4946(a)(1) defines the term "disqualified person," as a person who is:  
(A) A substantial contributor, as defined in section 507(d)(2) (generally, a person who has contributed or bequeathed more than 2% of your total contributions and bequests received, if over \$5000);  
(B) A foundation manager (within the meaning of section 4946(b)(1));

- (C) An owner of more than 20% of (i) the total combined voting power of a corporation, (ii) the profits interest of a partnership, or (iii) the beneficial interest of a trust or unincorporated enterprise, which is a substantial contributor to the foundation;
- (D) A member of the family (as defined in section 4946(d) (spouse, ancestors, children, grandchildren, great-grandchildren, and spouses of children, grandchildren, and great-grandchildren)) of any individual described in subparagraph (A), (B), or (C);
- (E) A corporation of which persons described in subparagraph (A), (B), (C), or (D) own more than 35% of the total combined voting power;
- (F) A partnership in which persons described in subparagraph (A), (B), (C), or (D) own more than 35% of the profits interest; or
- (G) A trust or estate in which persons described in subparagraph (A), (B), (C), or (D) hold more than 35% of the beneficial interest.

Section 4946(b) defines the term “foundation manager,” with respect to any private foundation, as an officer, director, or trustee of a foundation (or an individual having powers or responsibilities similar to those of officers, directors, or trustees of the foundation).

**Line 7.** If “Yes,” explain how the contributor or any person standing in a relationship to such contributor, which is described in sections 4946(a)(1)(C) through (G) (defined above), continues to directly or indirectly exercise control over you.

**Line 8.** Indicate whether the contribution was a bequest or an inter vivos transfer. A bequest will ordinarily be given more favorable consideration than an inter vivos transfer.

**Line 9.** Describe the type of the expected grant.

**Line 10.** Describe any actual program of public solicitation and exempt activities and whether you have been able to attract a significant amount of public support.

**Line 11.** Describe how you may reasonably be expected to attract a significant amount of public support subsequent to the particular contribution.

**Line 12.** Answer “Yes” if, prior to the contribution, you were able to meet your applicable public support test without the benefit of any exclusions of unusual grants and explain.

**Line 13.** If “Yes,” explain how your governing body is made up of public officials, or individuals chosen by public officials acting in their capacity as such; of persons having special knowledge in the particular field or discipline in which you operate; of community leaders, such as elected officials, clergymen, and educators; or, if you are a membership organization, of individuals elected under your governing instrument or bylaws by a broadly based membership.

**Line 14.** Regulations section 1.507-2(a)(7) states that whether or not a particular condition or restriction imposed upon a transfer of assets is material must be determined from all of the facts and circumstances of the transfer. Some of the more significant facts and circumstances to be considered in making such a determination are:

- Whether the public charity (including a participating trustee, custodian, or agent in the case of a community trust) is the owner in fee of the assets it receives;
- Whether such assets are to be held and administered by the public charity in a manner consistent with one or more of its exempt purposes;
- Whether the governing body of the public charity has the ultimate authority and control over such assets, and the income derived therefrom; and
- Whether, and to what extent, the governing body of the public charity is organized and operated so as to be independent from the transferor.

## Schedule F. Section 509(a)(3) Supporting Organizations

Supporting organizations are described in section 509(a)(3) based on the type of relationship they have with their supported organization(s). Under the Pension Protection Act of 2006 (PPA), supporting organizations are classified as Type I, Type II, or Type III supporting organizations.

A Type I supporting organization is operated, supervised, or controlled by its supported organization(s) (comparable to a parent-subsidiary relationship).

A Type II supporting organization is supervised or controlled in connection with its supported organization(s) (comparable to a brother-sister relationship).

A Type III supporting organization is operated in connection with its supported organization(s). The PPA further classifies Type III supporting organizations into the following two categories: Type III supporting organizations that are functionally integrated (FI Type III) or Type III supporting organizations that are not functionally integrated (NFI Type III). Thus, there are four different types of supporting organizations.

The rules for functionally integrated and non-functionally integrated Type III supporting organizations are discussed in the Instructions for Schedule A (Form 990), Public Charity Status and Public Support.

If you are a nonexempt charitable trust described in section 4947(a)(1) and are requesting an initial determination that you are described in section 509(a)(3), then furnish the following information from the date that you first became described in section 4947(a)(1) (but not before October 9, 1969) to the present.

If you did not qualify under section 509(a)(3) in 1 or more prior years after October 9, 1969, in which you were described in section 4947(a)(1), then you cannot be issued a section 509(a)(3) determination letter except in accordance with the procedures for termination of private foundation status under section 507(b)(1)(B), set forth in Part II (Form 8940, Schedule G).


**Line 1.** Answer “Yes” if you are a nonexempt charitable trust described in section 4947(a)(1) requesting an initial determination that you are described in section 509(a)(3). If “No,” continue to line 2.

**Line 1a.** Provide a list of all of the trustees that have served, together with a statement stating whether such trustees were disqualified persons within the meaning of section 4946(a) (other than as foundation managers). At the end of this form, upload a copy of your original trust instrument and all amendments adopted thereafter.

**Line 2.** List the name, address, and EIN of each organization you support.

**Line 3.** Describe your activities and explain how they are solely engaged in to support or benefit your supported organizations.

**Line 4.** Answer “Yes” if each supported organization has a letter from the IRS recognizing it as a public charity under section 509(a)(1) or (2).

 **TIP** Before you file your application, use Tax Exempt Organization Search on IRS.gov to confirm whether each of your supported organizations is currently recognized as exempt and is classified as a public charity.

**Line 4a.** Answer “Yes” if any supported organization you listed on line 2 received a letter from the IRS stating that it’s exempt under sections 501(c)(4), (5), or (6) and the supported

organization meets the public support test under section 509(a)(2). See Pub. 557 for information on the public support test for section 509(a)(2).

If you answer “No,” describe how each organization you support is a public charity under section 509(a)(1) or (2). For example, if you support a church, a foreign organization, or an organization described in section 501(c)(4), (5), or (6) that meets the public support test in section 509(a)(2) that hasn't received a determination letter recognizing it as an exempt organization, you should describe how this organization qualifies as a public charity under section 509(a)(1) or (2). See Pub. 557 for information on public charities under sections 509(a)(1) and (2).

**Line 5. Relationship test.** To qualify under section 509(a)(3), you must show that you meet one of three relationship tests with your supported organization(s). Select the option that best describes your relationship with your supported organization(s).

- Type I (“operated, supervised, or controlled by” relationship; comparable to a parent-subsidiary relationship): A majority of your governing board or officers are elected or appointed by the governing body, members of the governing body, officers acting in their official capacity, or the membership of your supported organization(s).
- Type II (“supervised or controlled in connection with” relationship; comparable to a brother-sister relationship): Your control or management is vested in the same persons who control or manage your supported organization(s).
- Type III (“operated in connection with” relationship; responsive to the needs or demands of, and having significant involvement in the affairs of, the supported organization(s)):

1. One or more of your officers, directors, or trustees are elected or appointed by the officers, directors, trustees, or membership of your supported organization(s);
2. One or more of your officers, directors, trustees, or other important office holders are also members of the governing body of your supported organization(s); or
3. Your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s).

**TIP** *If you don't meet one of these three relationship tests, you aren't described in section 509(a)(3).*

**Line 6.** Describe how you are organized to meet the relationship test identified in line 5. (See Regulations sections 1.509(a)-4(g)-(i) for more information on how to meet each relationship test.)

If applicable, for Type III organizations describe how your officers, directors, or trustees maintain a close and continuing relationship with the officers, directors, or trustees of your supported organization(s).

**Lines 7–8. Prohibited control by disqualified person.** You can't be described in section 509(a)(3) if you're directly or indirectly controlled by disqualified persons. Without proof of independent control (as described in Regulations section 1.509(a)-4(j)(2)), you are controlled if disqualified persons:

- Can exercise 50% or more of the total voting power of your governing body;
- Have authority to affect significant decisions, such as power over your investment decisions, or power over your charitable disbursement decisions; or
- Can exercise veto power over your actions.

Although control is generally demonstrated where disqualified persons have the authority over your governing body to require you to take an action or refrain from taking an action, indirect control by disqualified persons will also disqualify you as a supporting organization.

For a disqualified person, see the instructions for Schedule E, line 6, earlier.

Family includes an individual's spouse, ancestors, children, grandchildren, great-grandchildren, and the spouses of children, grandchildren, and great-grandchildren.

Foundation managers are officers, directors, or trustees, or an individual having powers or responsibilities similar to those of a foundation's officers, directors, or trustees.

Business relationships are employment and contractual relationships, and common ownership of a business where any officers, directors, or trustees, individually or together, possess more than a 35% ownership interest in common. Ownership means voting power in a corporation, profits interest in a partnership, or beneficial interest in a trust.

**Line 9. Organizational test.** If you answered “No,” and you are a Type III supporting organization, you must amend your organizing document to specify your supported organization(s) by name; or you won't meet the organizational test under section 509(a)(3) and need to reconsider your requested public charity classification.

**Line 9a.** If you answered “No,” you won't meet the organizational test under section 509(a)(3) unless you amend your organizing document to specify your supported organization(s) by name, purpose, or class, and need to reconsider your requested public charity classification.

**Line 10.** When responding to this question, don't include organizations described in section 509(a)(1), (2), or (4). A family member for this purpose includes spouse, ancestors, children, grandchildren, great-grandchildren, and spouses of children, grandchildren, and great-grandchildren.

**TIP** *This prohibition on contributions from controlling donors only applies to Type I and Type III supporting organizations.*

**Line 11. Type III responsiveness test.** Answer “Yes” if, because of your relationship described on line 6, each of your supported organization(s) has a significant voice in your investment policies, making and timing of grants, and directing the use of your income and assets, and explain how each of your supported organizations is involved in these matters.

**Line 12. Type III notification requirement.** A Type III supporting organization must provide the notice described in this question. If you're a Type III supporting organization, you'll be required to answer this question annually on your annual information return (Schedule A (Form 990)).

A Type III supporting organization must annually provide the following to each of its supported organizations.

1. A written notice addressed to a principal officer of the supported organization describing the type and amount of all of the support, including any amounts counting toward the distribution requirement you provided to the supported organization during the immediately preceding tax year and including a brief narrative description of the support provided and sufficient financial detail to identify the types and amounts of support being reported.

2. A copy of your most recently filed Form 990-series return or notice.

3. A copy of your governing documents and any amendments, if not previously provided.

**Lines 13–15. Type III integral part test.** An organization seeking classification as a Type III supporting organization must meet an integral part test, which is satisfied by maintaining significant involvement in the operations of one or more supported organizations and providing support on which the supported organizations are dependent. A Type III supporting organization may be functionally integrated (lines 13–14) or non-functionally integrated (lines 15 and 15a–c) depending on

the manner in which it meets the integral part test. FI Type III supporting organizations are subject to fewer restrictions and requirements than NFI Type III supporting organizations.

**Lines 13–14. Integral part test—Functionally integrated.** To be a functionally integrated supporting organization, you must meet one of the following.

1. You are the parent of each of your supported organization(s) (line 13).
2. You support only governmental supported organizations (line 13).
3. Substantially all your activities directly further the exempt purposes of your supported organization(s) (line 14).

**Line 13.** Answer “Yes” and explain if you’re the parent of each of your supported organizations because:

1. You and your supported organizations are part of an integrated system (for example, a hospital system); Have the power to appoint or elect, directly or indirectly, a majority of the officers, directors, or trustees of each supported organization;
2. You direct the overall policies, programs, and activities of each of your supported organizations (for example, coordinating the activities of the supported organizations and engaging in overall planning, policy development, budgeting, and resource allocation); and
3. Your governing body, members of your governing body, or your officers (acting in their official capacities) appoint or elect, directly or indirectly, a majority of the officers, directors, or trustees of each of your supported organizations and have the power to remove and replace such directors, officers, or trustees, or otherwise have an ongoing power to appoint or elect such directors, officers or trustees with reasonable frequency.

**Example.** N, an organization described in section 501(c)(3), is the parent organization of a healthcare system consisting of two hospitals (Q and R) and an outpatient clinic (S), each of which is described in section 509(a)(1), and a taxable subsidiary (T). N is the sole member of each of Q, R, and S. Under the charter and bylaws of each of Q, R, and S, N appoints all members of the board of directors of each corporation. N engages in the overall coordination and supervision of the healthcare system’s exempt subsidiary corporations Q, R, and S in approval of their budgets, strategic planning, marketing, resource allocation, securing tax-exempt bond financing, and community education. N also manages and invests assets that serve as endowments of Q, R, and S.

Also answer “Yes” and explain if you support only governmental supported organizations because:

1. You support only one or more governmental supported organizations;
2. A substantial part of your activities directly further the exempt purposes of at least one governmental supported organization; and
3. If you support more than one governmental supported organization, all of the governmental supported organizations either operate in the same city, county, or metropolitan area, or they work in close coordination or collaboration together to conduct a service, program, or activity you support.

**Line 14.** Answer “Yes” if substantially all of your activities directly further the exempt purposes of one or more supported organizations by performing the functions of, or carrying out the purposes of, such supported organization(s), and but for your involvement, your supported organization(s) would normally engage in such activities. Describe the activities that you conduct.

Holding title to and managing assets that are used (or held for use) directly in carrying out the exempt purposes of your

supported organization (exempt-use assets) are activities that directly further the exempt purposes of your supported organization. Conversely, with certain exceptions, fundraising, making grants (whether to the supported organization or to third parties), and investing and managing non-exempt-use assets aren’t activities that directly further the exempt purposes of the supported organization. See Regulations section 1.509(a)-4(i)(4)(ii) for more information.

**Line 15. Integral part test—Non-functionally integrated.** To satisfy the integral part test as a non-functionally integrated supporting organization, you must annually distribute at least 85% of your adjusted net income or your minimum asset amount for the prior tax year (whichever is greater) to your supported organization(s). A Type III supporting organization must distribute one-third or more of its distributable amount to one or more supported organizations that are attentive to the operations of the supporting organization (within the meaning of Regulations section 1.509(a)-4(i)(5)(iii)(B)). Amounts determined for a given tax year must be distributed by the end of the following tax year, and carryovers of excess distributions are permitted for up to 5 years. You can use Part V of Schedule A (Form 990) to help determine your answer to this question.

**TIP** *The distributable amount for the first tax year an organization is treated as an NFI Type III supporting organization is zero.*

In general, “adjusted net income” is the excess of gross income, including gross income from any unrelated trade or business, determined with certain modifications, reduced by total deductions. Gross income doesn’t include gifts, grants, or contributions. Refer to section 4942(f) and Regulations section 53.4942(a)-2(d) for details on adjusted net income.

The minimum asset amount is 3.5% of the fair market value of non-exempt-use assets, decreased by acquisition indebtedness with respect to such assets, and increased by certain amounts received or accrued that were treated as distributed in prior tax years. See Regulations section 1.509(a)-4(i)(5)(ii)(C).

For purposes of this line, “non-exempt-use assets” are all assets of the supporting organization other than:

1. Assets described in Regulations sections 53.4942(a)(2)(c)(2)(i) through (iv); and
2. Exempt-use assets, which are assets that are used (or held for use) directly in carrying out the exempt purposes of your supported organization. See Regulations section 1.509(a)-4(i)(8) for more information.

**Line 15a.** List the total amount you distribute(d) annually to each supported organization. Also, indicate how each amount will vary from year to year.

**Line 15b.** List the total annual income for each supported organization. If you distribute your income to, or for the use of, a particular department or program of an organization, list the annual revenue of the supported department or program.

**Line 15c.** Answer “Yes” if your funds are “earmarked” for a particular program or activity conducted by your supported organization(s).

## Schedule G. Reclassification of Foundation Status, Including a Voluntary Request From a Public Charity for Private Foundation Status

If you are described in section 501(c)(3) and classified by the IRS as a public charity, you may request a determination regarding a change in your public charity classification. Submit a request indicating your current public charity classification and

the public charity classification to which you are requesting reclassification.

If you erroneously determined that you were a private foundation but actually qualified and have continued to qualify as a public charity, you may request reclassification as a public charity instead of terminating your private foundation status under section 507(b)(1)(B). You must demonstrate that you have continuously qualified as a public charity since being recognized as an organization described in section 501(c)(3).

**Required attachments.**

- If you are requesting reclassification as a public charity described under sections 509(a)(1) and 170(b)(1)(A)(iv), sections 509(a)(1) and 170(b)(1)(A)(vi), or section 509(a)(2), submit a completed Schedule A (Form 990), Part II or III (as applicable).
- If you are requesting reclassification as a private operating foundation or exempt operating foundation, submit a completed Form 990-PF, Part XIII—Private Operating Foundations.

**Line 1.** Select the foundation classification you are requesting and complete any required information.

### Section 1. Request for Reclassification as a Private Foundation, as Described in Section 509(a)

Private foundations are required under section 4945(g) to obtain advance approval of their grant-making procedures related to scholarships, fellowships, prizes, awards, or other specified grants to achieve a specific objective, produce a report or similar product, or enhance certain capacities, skills, or talents of a grantee. If you are requesting reclassification as a private foundation and conduct, or will conduct, grant-making activities described under section 4945(g), submit a statement to that effect and submit a separate Form 8940 for Part II (Form 8940, Schedule C).

**Line 1.** Answer “Yes” if you normally fail to meet both the 33 $\frac{1}{3}$ % of support test and the facts and circumstances test (that is, you normally fail to receive at least 33 $\frac{1}{3}$ % of your total support from governmental units, direct or indirect contributions from the public, or a combination of these sources, and you normally fail to receive at least 10% but less than 33 $\frac{1}{3}$ % of your total support from contributions made directly or indirectly by the general public or from governmental units and fail to satisfy several other factors). See Regulations section 1.170A-9(f)(3). If “No,” explain.

**Line 2.** Answer “Yes” if you normally fail to receive more than one-third of your support from any combination of gifts, grants, contributions, membership fees, and gross receipts from permitted sources, or normally receive more than one-third of your support from gross investment income and the excess of the amount of unrelated business taxable income over the amount of taxes imposed by section 511. If “No,” explain.

**Line 3.** Indicate your requested effective date of reclassification as a private foundation.

**Line 4.** Answer “Yes” if your governing instrument meets the requirements of section 508(e).

Section 508(e) provides that a private foundation isn’t tax exempt unless its organizing document contains specific provisions. These specific provisions require that you operate to avoid liability for excise taxes under sections 4941(d), 4942, 4943(c), 4944, and 4945(d). You can also meet these provisions by reliance on state law.

See Pub. 557 for samples of provisions that will meet section 508(e). Also, see Appendix B of the Instructions for Form 1023 for a list of states that have enacted statutory provisions that satisfy the requirement of section 508(e), subject to notations. Appendix B is based on Rev. Rul. 75-38, 1975-1 C.B. 161.

### Section 2. Request for Reclassification as a Private Operating Foundation, as Described in Section 4942(j)(3)

A private operating foundation must make direct qualifying distributions to be used for the active conduct of the operating foundation’s own programs or activities. These activities must be conducted by the foundation rather than by or through one or more grantee organizations that receive distributions directly or indirectly from the foundation. Regulations section 53.4942(b)-1(b) lists several types of expenses that are considered direct qualifying distributions for the active conduct of an operating foundation’s exempt activities.

At the end of this form, upload a completed Form 990-PF, Part XIII—Private Operating Foundations.

**Line 1.** Submit a listing and description of your distributions that details whether your distributions are used directly for the active conduct of your own programs or activities.

**Line 2.** Describe any adverse impact if you do not receive the requested status.

**Line 3.** Answer “Yes” if you are changing from public charity to private foundation classification.

**Line 3a.** Answer “Yes” if you normally fail to meet both the 33 $\frac{1}{3}$ % of support test and the facts and circumstances test (that is, you normally fail to receive at least 33 $\frac{1}{3}$ % of your total support from governmental units, direct or indirect contributions from the public, or a combination of these sources, and you normally fail to receive at least 10% but less than 33 $\frac{1}{3}$ % of your total support from contributions made directly or indirectly by the general public or from governmental units and fail to satisfy several other factors). See Regulations section 1.170A-9(f)(3). If “No,” explain.

**Line 3b.** Answer “Yes” if you normally fail to receive more than one-third of your support from any combination of gifts, grants, contributions, membership fees, and gross receipts from permitted sources, or normally receive more than one-third of your support from gross investment income and the excess of the amount of unrelated business taxable income over the amount of taxes imposed by section 511. If “No,” explain.

**Line 3c.** Indicate your requested effective date of reclassification as a private foundation.

**Line 3d.** Answer “Yes” if your governing instrument meets the requirements of section 508(e).

Section 508(e) provides that a private foundation isn’t tax exempt unless its organizing document contains specific provisions. These specific provisions require that you operate to avoid liability for excise taxes under sections 4941(d), 4942, 4943(c), 4944, and 4945(d). You can also meet these provisions by reliance on state law.

See Pub. 557 for samples of provisions that will meet section 508(e). Also, see Appendix B of the Instructions for Form 1023 for a list of states that have enacted statutory provisions that satisfy the requirement of section 508(e), subject to notations. Appendix B is based on Rev. Rul. 75-38, 1975-1 C.B. 161.

### Section 3. Request for Reclassification as an Exempt Operating Foundation, as Described in Section 4940(d)(2)

Section 4940(d) provides that the term “exempt operating foundation,” with respect to any tax year, applies to any private foundation if:

- Such foundation is an operating foundation, as defined in section 4942(j)(3);

- Such foundation has been publicly supported under sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2) for at least 10 years, or such foundation was an operating foundation, as defined in section 4942(j)(3), as of January 1, 1983;
- At all times during the tax year, the governing body of such foundation (i) consists of individuals at least 75% of whom are not disqualified individuals, as defined in section 4940(d)(3)(B), and (ii) is broadly representative of the general public; and
- At no time during the year does such foundation have an officer who is a disqualified individual.

Submit documentation showing that you meet the requirements for classification as an operating foundation, as defined in section 4942(j)(3). Refer to the instructions above regarding a request for reclassification as a private operating foundation, as described in section 4942(j)(3).

**Line 1.** In general, a private operating foundation is a private foundation that devotes most of its resources to the active conduct of its exempt activities.

To qualify as a private operating foundation, an organization must meet an income test and one of three alternative tests. The alternative tests include an assets test, an endowment test, or a support test. The tests are applied each year so it is possible a private foundation could meet the requirements in one year and not in the next.

**Line 2.** Submit documentation indicating whether or not you have been publicly supported under sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2) for at least 10 years, or documentation that you were an operating foundation, as defined in section 4942(j)(3), as of January 1, 1983.

**Line 3.** Answer “Yes” if, at all times during the tax year, your governing body (i) consisted of individuals at least 75% of whom are not disqualified individuals, as defined in section 4940(d)(3)(B); and (ii) had been broadly representative of the general public. If “No,” explain.

**Line 4.** Answer “Yes” if, at any time during the year, you had an officer who is a disqualified individual and explain.

## Schedule H. Termination of Private Foundation Status Under Section 507(b)(1)(B)—Advance Ruling Request

Section 507(b)(1)(B) allows a private foundation to terminate its private foundation status and be reclassified as a public charity. An organization may terminate its private foundation status under section 507(b)(1)(B) if it meets the requirements of section 509(a)(1), (2), or (3) for a continuous 60-month period beginning with the first day of any tax year and notifies the IRS before beginning the 60-month period that it is terminating its private foundation status. See schedule J for reporting at the end of the 60-month period.

If a private foundation obtains an advance ruling that it can be expected to satisfy the requirements of section 507(b)(1)(B)(i) during the 60-month period, then contributors may rely on such ruling as set forth in Regulations section 1.507-2(d)(3), and there will be no penalty under section 6651 for failure to pay section 4940 tax during the 60-month period if the organization fails to terminate its private foundation status. The organization cannot otherwise rely on the advance ruling during the 60-month period or thereafter. Information regarding the user fee for the advance ruling can be found in Rev. Proc. 2022-5, 2022-1 I.R.B. 256 (updated annually).

By making this request you attest to the following.

- The name and address of the private foundation is correct as listed in Part I of this form.

- The submission of this form serves as a statement of your intention to terminate your private foundation status and you are requesting an advance ruling.
- The date your regular tax year begins is correctly listed in Part I of this form.
- The date the 60-month termination period begins will be the first day of the tax period following the date of your request.

At the end of this form, upload a completed Form 872-B. As a condition to receiving the advance ruling, you must use this form to consent to extend the period of limitations to assess section 4940 tax, for any tax year within the advance ruling period, to 4 years after filing the Form 990 or 990-PF annual information return for the last tax year within the 60-month period.

**Line 1.** Select the foundation classification you are requesting and complete any required information.

**Line 2.** Describe your past, current, and proposed activities, and how you intend to become a public charity (in other words, how you will attract the necessary public support and anticipated sources of support or how you will operate to meet the requirements of your intended classification).

**Line 3.** Enter the date that corresponds to the first day of the tax year following your request.

## Schedule I. Notice Only—Termination of Private Foundation Status Under Section 507(b)(1)(B)

Section 507(b)(1)(B) allows a private foundation to terminate its private foundation status and become a public charity. An organization may terminate its private foundation status under section 507(b)(1)(B) if it meets the requirements of section 509(a)(1), (2), or (3) for a continuous 60-month period beginning with the first day of any tax year and notifies the IRS before beginning the 60-month period that it is terminating its private foundation status.

By making this request you attest to the following.

- The name and address of the private foundation is correct as listed in Part I of this form.
- The submission of this form serves as a statement of your intention to terminate your private foundation status.
- The date your regular tax year begins is correctly listed in Part I of this form.
- The date the 60-month termination period begins will be the first day of the tax period following the date of your request.

Form 872-B is optional for organizations not requesting an advance ruling; but, if the organization chooses not to submit the form, it must pay the taxes on its investment income during the period. The organization must also establish immediately after the end of the 60-month period that it has met the requirements of section 509(a)(1), (2), or (3).

**Line 1.** Select the foundation classification you are requesting.

**Line 2.** Enter the date that corresponds to the first day of the tax year following your request.

## Schedule J. Termination of Private Foundation Status Under Section 507(b)(1)(B)—60-Month Period Ended

Regulations sections 1.507-2(b)(4) and (c) require an organization, which is terminating its private foundation status, to notify the IRS that it has met the requirements of a public charity within 90 days after the end of the 60-month period. See Schedules H and I for advance ruling and advance notice, respectively, of termination of private foundation status.

**Required attachment.** If you are terminating your private foundation status as a public charity described under sections 509(a)(1) and 170(b)(1)(A)(iv), sections 509(a)(1) and 170(b)(1)(A)(vi), or section 509(a)(2), at the end of this form, upload a completed Schedule A (Form 990), Part II or III (as applicable), and your previously filed Form 8940 providing notice or requesting an advance ruling.

**Line 1.** Select the foundation classification you are seeking reclassification as and complete any required information.

**Line 2.** Provide a complete description of your current operations pertinent to the public charity status, as well as any changes during the 60-month period.

## Schedule K. Canadian Registered Charities: Listing on Pub. 78 Data and/or Public Charity Classification

Canadian organizations that have received a Notification of Registration from the Canada Revenue Agency (formerly Canada Customs and Revenue Agency), and whose registrations haven't been revoked ("Canadian registered charities"), are automatically recognized in the United States as an organization described in section 501(c)(3) and aren't required to file Form 1023. Canadian registered charities are also presumed to be private foundations. If you're a Canadian registered charity and want to be listed as an organization described in section 501(c)(3) on IRS.gov or request classification as a public charity rather than a private foundation, complete this schedule.

**Line 1.** Answer "Yes" if you have received a Notification of Registration from the Canada Revenue Agency. At the end of this form, upload a copy. If "No," stop here.

**Line 1a.** Answer "Yes" if your registration has been revoked and explain.

**Line 2.** Answer "Yes" if you have completed Form 8833, Treaty Based Return Position Disclosure Under Section 6114 or 7701(b). At the end of this form, upload a copy.

**Line 3.** Answer "Yes" if you are requesting recognition of section 501(c)(3) exemption and listing in Pub. 78 data as an organization eligible to receive tax deductible contributions.

**Line 4.** Enter the date you formed.

**Line 5.** Select your type of organization.

A corporation generally is an entity organized under a Canadian federal, provincial, or territorial statute.

A limited liability company that files its own exemption application is treated as a corporation rather than as a partnership.

An unincorporated association is generally organized under a constitution that is established by two or more individuals.

A trust may be formed by a trust agreement or declaration of trust. A trust may also be formed through a will. Generally, a trust must be funded with property, such as money, real estate, or personal property.

**Line 6.** Select the foundation classification you are seeking and complete any required information.

**Line 6a.** Answer "Yes" if you are requesting recognition of status as a private operating foundation.

To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations.

**Line 6b.** Describe how you meet the requirements for private operating foundation status, including how you meet the income test and either the assets test, the endowment test, or the support test. If you've been in existence for less than 1 year, describe how you are likely to satisfy the requirements for private operating foundation status.

## Schedule L. A Church, an Interchurch Organization of Local Units of a Church, a Convention or Association of Churches

There is no single definition of the word "church" for federal tax purposes. When determining whether a section 501(c)(3) religious organization is described as a church (described in sections 509(a)(1) and 170(b)(1)(A)(i)), we will consider characteristics generally attributed to churches and the facts and circumstances of each organization applying for public charity classification as a "church."

The characteristics generally attributed to churches are:

- A distinct legal existence,
- A recognized creed and form of worship,
- A definite and distinct ecclesiastical government,
- A formal code of doctrine and discipline,
- A distinct religious history,
- A membership not associated with any other church or denomination,
- Ordained ministers ministering to the congregation,
- Ordained ministers selected after completing prescribed courses of study,
- A literature of its own,
- Established places of worship,
- Regular congregations,
- Regular religious services,
- Sunday schools for the religious instruction of the young, and
- Schools for the preparation of ministers.

Although you don't need to meet each of the above criteria to be classified as a church, you're generally required to have a congregation or other religious membership group. For purposes of foundation classification under sections 509(a)(1) and 170(b)(1)(A)(i), the term "church" includes, without limitation, mosques, temples, and synagogues, and certain other forms of religious organizations. For more information, see Pub. 1828, Tax Guide for Churches & Religious Organizations.

The practices and rituals associated with your religious beliefs or creed must not be illegal or contrary to public policy.

**Line 1.** Describe your written creed, statement of faith, or summary of beliefs.

**Line 2.** Your literature includes any writings about your beliefs, rules, or history.

**Line 3.** A "code of doctrine and discipline" refers to a body of laws or rules that govern behavior.

**Line 4.** A "religious hierarchy or ecclesiastical government" refers to people or institutions that exercise significant influence or authority over your "church."

**Line 5.** Answer "Yes" if you're part of a group of churches with similar beliefs and structures, such as a convention, association, or union of churches.

**Line 6.** A "form of worship" refers to religious practices that express your devotion to your creed, faith, or beliefs.

**Line 7.** Indicate the regular days and times of your religious services. Describe the order of events during your regular worship service and explain how the activities conducted as part of your services further your religious purposes.



**Line 7a.** Enter the average number of members and nonmembers who attend your regularly scheduled religious services.

**Line 8.** An “established place of worship” is a place where you hold regularly scheduled religious services. It may be a place that you own or rent, or that is provided free for your use.

**Line 9.** An “established congregation” or “other religious membership group” includes individuals who regularly attend and take part in the religious services of your organization at an established location. An established congregation generally doesn’t include members of only one family. If you answer “No,” because you don’t have an established congregation or other religious membership, you may be a religious organization that doesn’t qualify as a church.

**Line 9a.** Enter the total number of your current members. If you have no members, enter “0.”

**Line 9b.** Answer “Yes” if you have a prescribed way to become a member. Answer “Yes” even if you just keep records of who is currently a member. Describe any actions required for individuals to become members.

**Line 9c.** Describe any rights and benefits of members. You should include details of any levels of membership and the rights and/or benefits associated with each level.

**Line 9d.** If your members may be associated with another denomination or church, describe the circumstances in which your members would be members of your church and another church.

**Line 9e.** Family includes an individual's spouse, ancestors, children, grandchildren, great-grandchildren, siblings (whether by whole or half-blood), and the spouses of children, grandchildren, great-grandchildren, and siblings.

**Line 10.** Answer “Yes” if you conduct baptisms, weddings, funerals, or other religious rites.

**Line 11.** A school for the religious instruction of the young refers to any regularly scheduled religious, educational activities for youth.

**Line 12.** A “prescribed course of study” refers to formal or informal training. It doesn’t include self-ordination or paying a fee for an ordination certificate without completing a course of study. Describe the course of study completed by your religious leaders.

**Line 15.** Provide any additional information you would like us to consider that would help us classify you as a church.

## Schedule M. Schools, Colleges, and Universities

An organization qualifies as a school (for purposes of classification under sections 509(a)(1) and 170(b)(1)(A)(ii)) if all the following apply. It:

- Presents formal instruction as its primary function,
- Has a regularly scheduled curriculum,
- Has a regular faculty of qualified teachers,
- Has a regularly enrolled student body, and
- Has a place where educational activities are regularly carried on.

The term “school” includes primary, secondary, preparatory, high schools, colleges, and universities. An organization won’t be described as a school under sections 509(a)(1) and 170(b)(1)(A)(ii) if it engages in both educational and noneducational activities unless the latter are merely incidental to the educational activities. Nontraditional schools such as an outdoor survival school or a yoga school may qualify. However, an organization may further an educational purpose without

satisfying all the conditions listed above that describe a school. Such organizations may qualify as public charities based upon their sources of support as organizations described in sections 509(a)(1) and 170(B)(1)(A)(vi) or section 509(a)(2).

**Line 1.** Answer “Yes” if you normally have a regularly scheduled curriculum, a regular faculty of qualified teachers, a regularly enrolled student body, and facilities where your educational activities are regularly carried on.



*If you answer “Yes,” you should maintain in your records evidence that you meet these factors, such as:*

- A list of required courses of study, dates and times courses are offered, and other information about how to complete required courses;
- Certification by the appropriate state authority or successful completion of required training for qualified teachers;
- Records of regular attendance by students at your facility; and
- A lease agreement or deed for your facility.

If you answer “No,” you may not meet the requirements of a school and you may need to reconsider your foundation classification request.

**Line 2.** Answer “Yes” if the primary function of your school is the presentation of formal instruction. If you answer “No,” you may not meet the requirements for classification as a school and may want to reconsider your foundation classification request.

**Line 2a.** Select the best description(s) of your school.

**Line 3.** Answer “Yes” if you’re a public school and explain how you’re operated by the state or a subdivision of a state, including if you have a signed contract or agreement with a state or local government under which you operate and receive funding. If you answer “Yes,” stop here.

**Line 4.** Answer “Yes” if you were formed or substantially expanded when public schools in your district or county were desegregated by court order.



*If you’re unsure whether to answer “Yes,” contact an appropriate school official.*

**Line 5.** Answer “Yes” if a state or federal administrative agency or judicial body ever determined your organization to be racially discriminatory. Identify the parties involved and the forum in which the case was presented. Explain the reason for the action, the decision reached, and provide legal citations (if any) for the decision. Also, explain in detail any changes made in response to the action against your organization or the decision reached.

**Line 6.** Answer “Yes” if your right to receive financial aid or assistance from a governmental agency has ever been revoked or suspended and explain.

**Establishment of racially nondiscriminatory policy.** Every private school is subject to the provisions of Rev. Proc. 75-50, 1975-2 C.B. 587, modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260. See Pub. 557, which sets forth the requirements of Rev. Proc. 75-50 under the section for Private Schools.

**Publication of racially nondiscriminatory policy.** An organization described in section 501(c)(3) that is a private school must publish a notice of its racially nondiscriminatory policy as to students as follows. “The M school admits students of any race, color, national origin, and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. It doesn’t discriminate on the basis of race, color, national origin, and ethnic origin in administration of its educational policies, admission policies, scholarship and loan programs, and athletic and other school-administered programs.”

**Annual certification.** A private school must certify annually that it meets the requirements of Rev. Proc. 75-50, as modified by Rev. Proc. 2019-22, by filing Schedule A (Form 990).

Schools that don't file Form 990 or 990-EZ must make the certification by filing Form 5578, Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax.

**Line 7.** Answer "Yes" if your organizing document or bylaws contain a nondiscriminatory statement as to students similar to the one shown above or if you adopted such a policy by resolution of your governing body. State where your policy is located in your organizing document, bylaws, or if it is in an adopted resolution. If you answered "No," you must adopt a nondiscriminatory policy before submitting this request.

**Line 8.** Answer "Yes" if your brochures, application forms, advertisements, and catalogues dealing with student admissions, programs, and scholarships contain a similar statement to the following: "The M school admits students of any race, color, and national or ethnic origin."

**Line 8a.** If you answered "No" to line 8, check the box on line 8a if you agree that all future printed materials, including website content, will contain a statement of nondiscriminatory policy as to students similar to the one provided above.

**Line 9.** You must make your nondiscriminatory policy known to all segments of the general community served by the school. One way to meet this requirement is to publish your nondiscriminatory policy annually in a newspaper or over broadcast media. Rev. Proc. 2019-22 now allows this publication requirement to be satisfied by continuously displaying your nondiscrimination statement on your Internet site, as described below.

Check "Yes" if you make your racially nondiscriminatory policy known to all segments of the general community you serve by:

- Publishing a notice of your policy in a newspaper of general circulation that serves all racial segments of the community;
- Publicizing your policy over broadcast media in a way that is reasonably expected to be effective; or
- Displaying a notice of your policy at all times on your primary, publicly accessible Internet homepage in a manner reasonably expected to be noticed by visitors to the homepage.

See Rev. Proc. 75-50, as modified by Rev. Proc. 2019-22, for guidance on the format and content of the required notice and whether any exceptions may apply to you.



*A notice published in the legal notices section or classified advertisements of your local newspaper generally is not acceptable.*

**Line 9a.** If you answered "No" to line 9, check the box on line 9a if you agree that you will publicize your nondiscriminatory policy in a way that meets the requirements of Rev. Proc. 75-50, as modified by Rev. Proc. 2019-22.

**Line 10.** Answer "Yes" if you (or any department or division of your organization) discriminate in any way on the basis of race with respect to admissions, use of facilities or exercise of student privileges, faculty or administrative staff, or scholarship or loan programs and explain fully.

**Line 11.** Enter the racial composition of your student body, faculty, and administrative staff in the spaces provided. Enter actual numbers, rather than percentages, for the current year and projected numbers for the next academic year. If the number is zero, then enter "0."

If you're not operational, submit an estimate based on the best information available (such as the racial composition of the community you serve).



*Don't identify students, faculty, and staff by name.*

**Line 12.** Enter the racial composition of students to whom you award loans and scholarships in the spaces provided. Enter actual numbers, rather than percentages, for the current year and projected numbers for the next academic year. If the number is zero, then enter "0." If you won't provide any loans or scholarships, check the box provided.



*Don't identify students by name.*

**Line 13.** Identify each of your incorporators, founders, board members, donors of land, and donors of buildings by name (whether individuals or organizations).

**Line 14.** Answer "Yes" if any individuals or organizations on your list have an objective to keep public or private school education segregated by race and explain how these individuals or organizations promote segregation in public or private schools.

**Line 15.** Answer "Yes" if, on a continuing basis, you will maintain for a minimum period of 3 years the following records.

- Your racial composition (similar to the information requested on line 11).
- Evidence that your scholarships and loans are awarded on a racially nondiscriminatory basis (similar to the information requested on line 12).
- Copies of all materials used by you or on your behalf to solicit contributions.
- Copies of brochures, application forms, advertisements, and catalogues dealing with student admissions, programs, and financial aid.

Answer "No" if you don't maintain records and explain how you meet the recordkeeping requirements under Rev. Proc. 75-50.



*Failure to maintain these records or produce them upon the proper request will create a presumption that you haven't complied with the requirements of Rev. Proc. 75-50.*

## Schedule N. Hospitals and Medical Research Organizations

An organization qualifies as a hospital for purposes of classification under sections 509(a)(1) and 170(b)(1)(iii) if it is a:

- Hospital,
- Medical research organization operated in conjunction with a hospital, or
- Cooperative hospital service organization.

**Hospital.** An organization is a "hospital" if its principal purpose or function is providing medical or hospital care or medical education or research. Medical care includes treatment of any physical or mental disability or condition, on an inpatient or outpatient basis. Thus, if an organization is a rehabilitation institution, outpatient clinic, or community mental health or drug treatment center, it is a hospital if its principal function is providing treatment services, as described above.

A hospital doesn't include convalescent homes, homes for children or the aged (except for certain skilled nursing facilities under 42 USC 1395x(j)), or institutions whose principal purposes or function is to train handicapped individuals to pursue a vocation.

**Medical research organization.** An organization is a "medical research organization" if its principal purpose or function is the direct, continuous, and active conduct of medical research in conjunction with a hospital. The hospital with which

the organization is affiliated must be described in section 501(c)(3), a federal hospital, or an instrumentality of a governmental unit, such as a municipal hospital.

“Medical research” means investigations, experiments, and studies to discover, develop, or verify knowledge relating to the causes, diagnosis, treatment, prevention, or control of human physical or mental diseases and impairments. For more information, see Regulations section 1.170A-9(d)(2).

**Cooperative hospital service organization.** A cooperative hospital service organization performs one or more of the specific services listed below for one or more exempt hospitals on a cooperative basis. The services listed below are exclusive. A cooperative service organization that provides services other than those listed below, or that provides services to an organization other than an exempt hospital, doesn't qualify for exemption under section 501(c)(3). The list of services includes:

1. Data processing,
2. Purchasing (including the purchasing of insurance on a group basis),
3. Warehousing,
4. Billing and collection (including the purchasing of patron accounts receivable on a recourse basis),
5. Food,
6. Clinical,
7. Industrial engineering,
8. Laboratory,
9. Printing,
10. Communications,
11. Record center, and
12. Personnel services (including selection testing, training, and education of personnel).

**Line 1.** Answer “Yes” if you're a medical research organization, as described above.

**Line 1a.** As a medical research organization, you must be associated with a hospital described in section 501(c)(3), a federal hospital, or an instrumentality of a government. Provide the name of the hospital(s) you're associated with and describe the relationship(s).

**Line 1b.** List your assets and their fair market value and the portion of your assets directly devoted to medical research and stop here.

**Line 2.** Answer “Yes” if you're a cooperative hospital service organization and describe the services you provide to your member hospitals and the exempt status of your membership and stop here.

**Line 3.** Answer “Yes” if all the doctors in your community are eligible for staff privileges at your facility. You must answer “Yes” even if staff privileges at your facilities are limited by capacity, provided that all qualified medical professionals in your community may seek and would be considered for eligibility.

Answer “No” if not all the doctors in your community are eligible for staff privileges at your facility.

If you answer “No,” describe in detail how you limit eligibility for staff privileges at your facility. Include details of your eligibility criteria and selection procedures for your courtesy staff of doctors.

**Line 4.** Answer “Yes” if you admit all patients in your community who can pay for themselves or through some form of third-party reimbursement (for example, private health insurance, Medicare, or Medicaid).

Answer “No” if you limit admission for these individuals in any way and describe your admission policy in detail, including how and why you restrict patient admission.

**Line 5.** Answer “Yes” if you offer emergency medical or hospital care at your facility on a 24-hour basis, 7 days a week.

**Line 5a.** Answer “Yes” if the reason you don't maintain a full-time emergency room is either because you're a specialty hospital where emergency care would be inappropriate for the services you provide or another emergency medical care facility that provides such services is located so near to you as to make such services as you might provide duplicative.

**Line 6.** Answer “Yes” if you provide free or low-cost medical or hospital care services. If you answer “Yes,” describe your policy and to whom you provide these services. Include details on how these services promote benefits to the community.

**Example.** You may want to indicate how you determine who is eligible for the services, how you inform the general public about your policy, any requirements you require of patients to receive reduced cost or free care, and any agreements you might have with municipalities or governmental agencies to subsidize the cost of admitting or treating patients through this policy.

**Line 7.** Answer “Yes” if you have a formal program of medical training and research. If you answer “Yes,” describe your program, including the programs you offer, the scope of such programs, and affiliation with other hospitals or medical care providers with which you carry on the medical training or research programs.

**Line 8.** Answer “Yes” if you have a formal program of community educational programs and describe your programs, including the types of programs offered, the scope of the programs, and affiliation with other hospitals or medical care providers with whom you offer community educational programs.

**Line 9.** Answer “Yes” if you have a board of directors that is representative of the community you serve or if an organization described under section 501(c)(3) with a community board exercises rights or powers over you.

Answer “Yes” if you're subject to a state corporate practice of medicine law that requires your governing board to be composed solely of physicians licensed to practice medicine in the state.

**Line 9a.** List each board member by name and describe that person's relationship to you. Also, for each board member, describe if and how that individual represents the community. Generally, hospital employees and staff physicians aren't individuals considered to be community representatives. If you operate under a parent organization whose board of directors isn't comprised of a majority of individuals who are representative of the community you serve, provide the requested information for your parent organization's board of directors as well.

**Line 10. Section 501(r).** Answer “Yes” if you operate a facility that is required by a state to be licensed, registered, or similarly recognized as a hospital. Organizations that respond “Yes” to this question are required to meet additional requirements described in section 501(r) to be considered a hospital exempt from taxation by section 501(c).

**Line 10a.** A community health needs assessment (CHNA) is an assessment of the significant health needs of the community. To meet the requirements of section 501(r)(3), a CHNA must take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health, and must be made widely available to the public. Each hospital facility must conduct a CHNA at least once every 3

years and adopt an implementation strategy to meet the community health need identified through such CHNA.

Answer “Yes” if the hospital facility conducted a complying CHNA in the current tax year or in either of the 2 immediately preceding tax years or if the hospital facility intends to conduct a CHNA before the end of its first 3-year period.

**Line 10b.** A financial assistance policy (FAP), sometimes referred to as a “charity care policy,” is a policy describing how an organization will provide financial assistance at its hospital(s) and other facilities, if any. Financial assistance includes free or discounted health services provided to persons who meet the organization’s criteria for financial assistance and are unable to pay for all or a portion of the services. Financial assistance doesn’t include:

- Bad debt or uncollectible charges that the organization recorded as revenue but wrote off due to a patient’s failure to pay or the cost of providing such care to such patients,
- The difference between the cost of care provided under Medicaid or other means-tested government programs or under Medicare and the revenue derived therefrom,
- Self-pay or prompt pay discounts, or
- Contractual adjustments with any third-party payors.

Answer “Yes” if the hospital facility has adopted a written financial assistance policy and a written policy relating to emergency medical care, as required by section 501(r)(4).

**Line 10c.** Under section 501(r)(5), the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care are the amounts generally billed to individuals who have insurance covering such care.

Answer “Yes” if the hospital facility:

1. Limits or will limit any charges to FAP-eligible individuals to whom the hospital facility provided emergency or other medically necessary services to not more than the amounts generally billed to individuals who had insurance covering such care; and
2. Prohibits, or upon beginning operations will prohibit, the use of gross charges, as described in section 501(r)(5).

The hospital facility may check “Yes” if it charged more than the amounts generally billed to individuals who had insurance covering such care to an individual if:

- The charge in excess of the amounts generally billed wasn’t made or requested as a pre-condition of providing medically necessary care to the FAP-eligible individual;
- As of the time of the charge, the FAP-eligible individual hadn’t submitted a complete FAP application and hadn’t otherwise been determined by the hospital facility to be FAP eligible for care; and
- If the individual subsequently submits a complete FAP application and is determined to be FAP eligible for care, the hospital facility refunds any amount that exceeds the amount he or she is determined to be personally responsible for paying as a FAP-eligible individual, unless such excess amount is less than \$5.

**Line 10d.** Answer “Yes” if the hospital facility has, or will have at the beginning of operation, either a separate written billing and collections policy, or include in a written FAP:

- A description of any actions that the hospital facility (or other authorized party) may take related to obtaining payment of a bill for medical care, including, but not limited to, any extraordinary collection actions (ECAs);
- The process and time frames the hospital facility (or other authorized party) uses in taking those actions (including, but not limited to, the reasonable efforts it will make to determine whether an individual is FAP eligible before engaging in ECAs); and

- The office, department, committee, or other body with the final authority or responsibility for determining that the hospital facility has made reasonable efforts to determine whether an individual is FAP eligible and may therefore engage in ECAs against the individual.

## Schedule O. An Organization Operated for the Benefit of a College or University Owned or Operated by a Governmental Unit, as Described in Sections 509(a)(1) and 170(b)(1)(A)(iv)

**Line 1.** Answer “Yes” if you normally receive a substantial part of your support (excluding income you receive from an activity substantially related to the charitable, educational, or other section 501(c)(3) purpose that’s the basis for your exemption under section 501(a)) from the United States or any state or its political subdivision or from direct or indirect contributions from the general public. If “No,” explain your sources of support.

**Line 2.** Answer “Yes” if your bylaws or other organizational documents indicate that you are organized and operated exclusively to receive, hold, invest, and administer property and to make expenditures to or for the benefit of a college or university described in sections 509(a)(1) and 170(b)(1)(A)(ii).

**Line 3.** Answer “Yes” if the college or university is an agency or instrumentality of a state or political subdivision thereof, or is it owned or operated by a state or political subdivision thereof, or by an agency or instrumentality of one or more states or political subdivisions. List the name and EIN of the college or university.

## Schedule P. An Agricultural Research Organization Described in Sections 509(a)(1) and 170(b)(1)(A)(ix)

**Line 1.** Explain in detail how you are operated in conjunction with a land grant college or university or a non-land grant college of agriculture (as defined in section 1404 of the Agricultural Research, Extension, and Teaching Policy Act of 1977).

**Line 2.** Explain in detail your agricultural research program and how contributions to such program will be spent.

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**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 the information. We need it to determine whether the organization meets the legal requirements for your requested miscellaneous determination.

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

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

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can write to:

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

Do not send Form 8940 to this address.

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