

Instructions for Form 1024

(Rev. January 2022)



Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption Under Section 501(a) or Section 521 of the Internal Revenue Code

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

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

Future Developments

For the latest information about developments related to Form 1024 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1024](https://www.irs.gov/Form1024).

Reminder

Don't include social security numbers on publicly disclosed forms. Because the IRS is required to disclose approved exemption applications and information returns, 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.

Phone Help

If you have questions and/or need help completing Form 1024, 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, visit [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.

What's New

Organizations filing Form 1024, Application for Recognition of Exemption Under Section 501(a) or Section 521 of the Internal Revenue Code, must complete and submit their Form 1024 application electronically (including paying the correct user fee) using [Pay.gov](https://www.irs.gov).

Organizations requesting determinations under subsections 501(c)(11), (14), (16), (18), (21), (22), (23), (26), (27), (28), (29) or section 501(d) previously submitted letter applications, but now are required to submit the electronic Form 1024. Organizations requesting determination under section 521 may also submit the electronic Form 1024 instead of Form 1028, Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code. Form 1024 has been revised accordingly.

General Instructions

Social security number. Don't enter social security numbers on this form or any attachments because the IRS is required to disclose approved exemption applications and information returns. Documents subject to disclosure include supporting information filed with the form and correspondence with the IRS related to the application.

"You" and "us." Throughout these instructions and Form 1024, the terms "you" and "your" refer to the organization that is applying for tax-exempt status. The terms "us" and "we" refer to the IRS.

Answers

Form 1024 asks you to answer a series of questions and provide information to assist us in determining if you meet the requirements for tax exemption under the subsection you applied. 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.

Your answers must provide sufficient detail about your past, present, and planned activities to demonstrate that you're described in the subsection of 501(c), 501(d), or section 521 under which you are seeking recognition of exemption. We won't be able to recognize you as tax exempt based on a mission statement unless you also describe the activities that further accomplish your mission. We need to understand the specific activities you undertake to accomplish your exempt purpose(s).

Financial data. Financial data, whether budgets or actual, should be consistent with other information presented in your application. 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 1024 are written in the present tense; however, base your answers on your past, present, and planned activities.

Language and currency requirements. Complete Form 1024 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 United States 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



Don't use Form 1024 if you are applying under Section 501(c)(3) or Section 501(c)(4). Instead, use Form 1023-EZ, Form 1023, or Form 1024-A.

Form 1024 is used by most types of organizations to apply for recognition of exemption under section 501(a) or section 521.

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

- Public recognition of tax-exempt status,
- Possible exemption from certain state taxes,

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

Group exemption. Don't use Form 1024 to apply for a group exemption. We may issue a group exemption to a central organization recognizing, on a group basis, the exemption of subordinate organizations on whose behalf the central organization has applied. See Pub. 557 for information on how to apply for a group exemption.

Leaving a group exemption. A subordinate organization under a group exemption can use Form 1024 to leave the group and obtain individual exemption. If you're a subordinate organization and wish to leave a group, you should notify your parent organization of your intent to leave the group ruling before filing Form 1024.

Application for Reinstatement of Exempt Status and Retroactive Reinstatement

If your tax-exempt status was automatically revoked for failure to file a return or notice for 3 consecutive years, you must apply to have your tax-exempt status reinstated. You must complete and submit Form 1024 and pay the appropriate user fee, even if you did not previously choose to apply for recognition of exemption.

If your application is approved, your date of reinstatement will generally be the filing date of the application unless you qualify for reinstatement of exemption retroactive to your date of automatic revocation. See Rev. Proc. 2014-11, 2014-3 I.R.B. 411 at [IRS.gov/IRB2014-3](https://www.irs.gov/IRB2014-3) for details, including additional requirements for retroactive reinstatement.

Requesting Expedited Review

We generally review applications for exemption in the order we receive them. We expedite processing of an application only where a written request presents a compelling reason for processing the application ahead of others. Even if your request for expedited processing is approved, this does not mean your application will be immediately approved or denied. Expedited processing means that it will be assigned to a specialist for review ahead of applications 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 application.

User Fee

The law requires payment of a user fee with each application. You must pay this fee through [Pay.gov](https://www.pay.gov) when you file Form 1024.

Payments can be made directly from your bank account or by credit or debit card. You won't be able to submit Form 1024 without paying the correct fee.

User fee amounts are listed in Rev. Proc. 2022-5, updated annually. For the current Form 1024 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 applicants must complete Parts I through VIII of Form 1024 and must provide any required attachments.

Attachments to Form 1024

A complete application will include one or more documents in addition to Form 1024.

[Pay.gov](https://www.pay.gov) can accommodate only one uploaded file. Before submitting Form 1024, consolidate your attachments into a single PDF file. Combine your attachments in the following order.

- Organizing document (required).
- Amendments to your organizing document in chronological order (required if applicable).
- Bylaws or other rules of operation and amendments (if adopted).
- Form 2848, Power of Attorney and Declaration of Representative (if applicable).
- Form 8821, Tax Information Authorization (if applicable).
- 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 (optional).

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

When To File

Generally, if you file Form 1024 within 27 months after the month in which you were legally formed, and we approve your application, the effective date of recognition of your exempt status will be your legal date of formation.

If you otherwise meet the requirements for tax exempt status but don't meet the requirements for recognition from your date of formation, the effective date of

recognition of your exempt status will be the date you submitted Form 1024.

For exceptions and special rules, including automatic extensions, see Pub. 557.

How To File

As of January 3, 2022, the IRS requires that Form 1024 applications for recognition of exemption be submitted electronically online at [Pay.gov](https://www.pay.gov). The IRS will provide a 90-day grace period during which it will continue to accept paper versions of Form 1024 (and letter applications from organizations previously required to submit in that format). To submit Form 1024, you must:

1. Register or have previously registered for an account on [Pay.gov](https://www.pay.gov).
2. Enter "Form 1024" or "1024" in the search box and select Form 1024.
3. Complete the form.

Filing Assistance

For help in completing this form or general questions relating to exempt organizations, 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.helpful](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 (Other than 501(c)(3) Public Charities and Private Foundations).

Signature Requirements

An officer, director, trustee, or other official who is authorized to sign for the organization must digitally sign Form 1024 at the end of Part VIII. 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 application. An individual authorized by Form 2848 may not sign the application unless that person is also an officer, director, trustee, or other official who is authorized to sign the application.

TIP 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 application with the person you have appointed on that form.

Form 8821 doesn't authorize your appointee to advocate your position with respect to the 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 1024

Unless we approve a request for expedited processing, we'll assign and work your application in the order we received it.

No additional information needed. If our review shows that you meet the requirements for tax-exempt status, we'll send you a determination letter stating that you're exempt.

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 [IRS.gov/charities-non-profits/charitable-organizations/exempt-organization-sample-questions](https://www.irs.gov/charities-non-profits/charitable-organizations/exempt-organization-sample-questions).

If the additional information you provide shows that you meet the requirements for exemption, we'll send you a determination letter stating that you're exempt under either section 501(a) or section 521. If we determine that you don't qualify for exemption, we'll send you a letter that explains our position and your appeal rights.

Annual Return or Notice While Your Application 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. If you have an annual information return or tax return due while your Form 1024 is pending, complete the return checking the "Application Pending" box in the heading, Item B, and submit the return as indicated in those instructions.

If you're eligible to file a Form 990-N, e-Postcard, call 877-829-5500 and request to be set up to allow filing of Form 990-N.

Note: It takes the IRS up to 6 weeks to update its records before you can file your Form 990-N.

You can find information on return filing requirements and exceptions in Pubs. 557 and 598.



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



CAUTION If a Form 990-series return is due while your application is pending, complete and submit the return according to Form 990-series form's instructions.

Public Inspection

Information available for public inspection. If we approve exempt status under section 501(a) or section 521, the information that will be open for public inspection includes the following.

- Your complete Form 1024 and any supporting documents.
- All correspondence between you and the IRS concerning Form 1024, 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.
- Form 990-T.

When applying for tax-exempt status, 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 the organization 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-A. 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 delete only 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, its territories, or its possessions. Foreign organizations may apply for tax-exempt status on income earned in the United States in the same way that domestic organizations apply for exempt status. See *Language and currency requirements*, earlier.



CAUTION 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 obtains exemption must file an information return annually (Form 990 or Form 990-EZ). However, a foreign organization may file Form 990-N (e-Postcard) instead of Form 990 or Form 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 Form 990 and Form 990-EZ for further information. A foreign organization that is subject to unrelated business income tax must file Form 990-T.

Organizations created in U.S. territories and possessions. Organizations created in possessions and territories of the United States are generally treated as domestic organizations. If you were created in a U.S. possession or territory, you must complete all required parts of Form 1024 to apply for recognition of exempt status.

Annual filing requirements for an organization created in a U.S. territory or possession are similar to those outlined above for foreign organizations (see Rev. Proc. 2011-15).

Specific Instructions

Part I. Identification of Applicant

Line 1. 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. 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 application. You can find out how to apply for an EIN by visiting [IRS.gov](https://www.irs.gov) and searching for "apply for an EIN." You may apply for an EIN online or by fax or mail. International applicants may call 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.

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 1024.

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](https://www.pay.gov) will populate this field with the current user fee for filing Form 1024.

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 1024.

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, check the box provided to add more officer, director, and/or trustee information.

The person who is signing Form 1024 must be listed within the first five entries of line 17.

Part II. Organizational Structure

You must be a corporation, limited liability company, unincorporated association, or trust to be tax exempt. Sole proprietorships, partnerships, or loosely affiliated groups of individuals aren't eligible.

Line 1. Type of organization and copy of organizing document. Select your type of organization and, before submitting the form, upload a copy of your organizing document (including any amendments) as part of the required attachment.

Corporation. A corporation is an entity organized under a federal or state statute, or a statute of a federally recognized Indian tribal or Alaskan native government.

Copy of organizing document (articles of incorporation and any amendments). A corporation's organizing document is its articles of incorporation.

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

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

Limited liability company. A limited liability company (LLC) that files its own exemption application and is recognized as exempt under either section 501(a) or

section 521 is automatically treated as a corporation rather than a partnership.

Copy of organizing document (articles of organization and operating agreement (if adopted) and any amendments). Instead of articles of incorporation, an LLC's organizing document is its state-approved articles of organization.

If it has adopted an operating agreement, then this document is also part of its organizing document. If you formed under state statute, your articles of organization (and any amendments) must show certification of filing. This means your articles show evidence that on a specific date they were filed with and approved by an appropriate state authority. The document must be an exact copy of what is on file with your state.

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



If you're an LLC with a tax-exempt organization as its sole member and you want to be treated as a disregarded entity, don't file an exemption application.

Unincorporated association. An unincorporated association formed under state law must have at least two members who have signed a written document that creates an entity with a specifically defined purpose.

Copy of organizing document (articles of association or constitution and any amendments). Your organizing document must include the name of the organization, its purpose, the date the document was adopted, and the signatures of at least two individuals.

If your copy doesn't contain the proper signatures and date of adoption, you may submit a written declaration that states your copy is a complete and accurate copy of the signed and dated original. Your declaration should clearly indicate the original date of adoption.



Bylaws may be considered an organizing document only if they include the required elements listed above.

Trust. 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.

Copy of organizing document (trust agreement/declaration of trust or will and any amendments). Your trust agreement (and any amendments) must be signed by at least one trustee.

If your trust agreement copy isn't signed, you may submit a written declaration that states your copy is a complete and accurate copy of the signed and dated original. Your declaration should clearly indicate the original date that it was signed.

For trusts created by a will, include a copy of the death certificate or a statement indicating the date of death, and a copy of the relevant portions of the will.



If your trust agreement continues to provide for distributions for non-charitable interests, you won't qualify for tax-exempt status.

Line 2. Formation date. The date you enter should be consistent with your organizing document.

- If you're a corporation, enter the date that your articles of incorporation were filed and approved by the appropriate authority.
- If you're an LLC, enter the date that the appropriate authority filed your articles of organization or other organizing document.
- If you're an unincorporated association, enter the date that your organizing document was adopted by the signatures of at least two individuals.

- If you're a trust (other than a trust formed by a will), enter the date your trust was funded. If your trust agreement provided for any non-charitable interests, enter the date that non-charitable interests expired. If you were formed by a will, enter the date of death or the date any non-charitable interests expired.

Line 3. State of formation. Enter the jurisdiction (for instance, the state or the federally recognized tribal government) under the laws of which you were incorporated or otherwise formed. This may not be the place in which you're physically located. For example, if you're physically located in New York, but incorporated under Massachusetts law, enter Massachusetts.

For purposes of completing this application, you're formed under the laws of a foreign country if you aren't formed under the laws of the United States, its territories and possessions, federally recognized Indian tribal or Alaska native governments, or the District of Columbia.

Line 4. Bylaws are generally the internal rules and regulations of an organization. If you have bylaws, upload a current copy (including any amendments). Bylaws don't need to be signed unless they are your organizing document as described in the instructions for line 1 above.

Part III. Your Activities

Reminder. Answer all questions in this part as they pertain to your past, present, and planned activities.

Line 1. Describe completely and in detail your past, present, and planned activities. Your narrative description of activities should be thorough and accurate because

we determine whether you qualify for exempt status based on the information in your application.

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

- What is the activity?
- Who conducts the activity?
- What percentage of your total time is allocated to the activity? (Combined time percentages should add up to 100%)
- How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?
- How does the activity further your exempt purposes?

501(c)(15) - Mutual Insurance Companies or Associations. If you are applying under section 501(c)(15), provide the following in addition to your narrative description of activities:

- Whether you're a member of a controlled group of corporations as defined in section 831(c)(2)(C)(iii). (Disregard section 1563(b)(2)(B) in determining whether the organization is a member of a controlled group.)

Note. You would be considered a member of a controlled group of corporations if you were not exempt from tax under section 501(a). In applying section 1563(a), use a "more than 50%" stock ownership test to determine whether the applicant or any other corporation is a member of a controlled group.

- If you are a such a member, include in the following table the total amount received by you and all other members of the controlled group. If not, include only the amounts that relate to you.

	(a) Current Year	3 Prior Tax Years		
	From _____ To _____	(b)	(c)	(d)
1. Direct written premiums *				
2. Reinsurance assumed **				
3. Reinsurance ceded **				
4. Net written premiums ((line 1 plus line 2) minus line 3)				

*1. In addition to other direct written premiums, include on line 1 the full amount of any prepaid or advance premium in the year the prepayment is received. For example, if a \$5,000 premium for a 3-year policy was received in the current year, include the full \$5,000 amount in the Current Year column.

**2 and **3. If you entered an amount on line 2 or 3, upload a copy of the reinsurance agreement into which you have entered.

501(c)(29) - CO-OP Health Insurance Issuers. If you are applying under section 501(c)(29) as a qualified nonprofit health insurance issuer (QNHII), provide the following in addition to your narrative description of activities:

1. Upload a copy of both the Notice of Award issued by Centers for Medicare

and Medicaid Services (CMS) and the fully executed Loan Agreement with CMS.

2. The following representations:
 - Except to the extent allowed by section 1322(c)(4) of the Patient Protection and Affordable Care Act, no part of your net earnings inures to the benefit of any private shareholder or individual, or has so

inured since the later of your date of formation or March 23, 2010;

- No substantial part of your activities constitutes, or has constituted since the later of your date of formation or March 23, 2010, carrying on propaganda, or otherwise attempting to influence legislation; and

- You do not participate or intervene in (including the publishing or distributing of statements) any political campaign on behalf of (or in opposition to) any candidate for public office, nor have you so participated or intervened since the later of your date of formation or March 23, 2010.

Line 2. National Taxonomy of Exempt Entities (NTEE) code. An NTEE code is a three-character series of letters and numbers that generally describe a type of organization. Enter the code from the list of NTEE codes, located in Appendix A, that best describes you. For more information and more detailed definitions of these codes developed by the National Center for Charitable Statistics (NCCS), visit the Urban Institute, NCCS website at nccs.urba.org.



NTEE codes are also used for purposes other than identification of organizations described in section 501(a) or section 521. Therefore, all codes in the list don't necessarily correspond to a section 501(a) or section 521 purpose.

Line 3. Describe any money or time (whether volunteer or paid) you spent or will spend attempting to influence the selection, nomination, election, or appointment of any person to any federal, state, or local public office or to an office in a political organization.

Line 4. You are a successor to another organization if you:

- Took or will take over activities previously conducted by another organization,
- Took or will take over 25% or more of the fair market value of the net assets of another organization, or
- Were established upon the conversion of an organization from for-profit to nonprofit status.

Line 4a. A for-profit organization is one in which persons are permitted to have an ownership or partnership interest, such as corporate stock. It includes sole proprietorships, corporations, and other entities that provide for ownership interests.

Line 5. Answer "Yes" if you have members and enter the requested information.

Line 6. Indicate if you distribute, or plan to distribute, any of your property or funds (such as a distribution of profits) to your shareholders or members.

Line 7. Answer "Yes" if you have or will issue stock as a means of indicating ownership by your members or others. Enter the requested information.

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

Line 9. Answer "Yes" if you provide or will provide insurance through a third party or provide the insurance yourself.

Line 10. Answer "Yes" if you make grants, loans, or other distributions (such as goods) to a foreign organization. A relationship between you and the recipient organization includes the following situations.

- You control the recipient organization, or it controls you through common officers, directors, or trustees, or through authority to approve budgets or expenditures.
- You and the recipient organization were created at approximately the same time and by the same persons.
- You and the recipient organization operate in a coordinated manner with respect to facilities, programs, employees, or other activities.

Persons who exercise substantial influence over you also exercise substantial influence over the recipient organization.

Lines 10d–10f. The Office of Foreign Assets Control (OFAC) of the U.S. Department of the Treasury administers and enforces economic and trade sanctions based on U.S. foreign policy and national security goals against certain governments, entities, and individuals, as directed in Executive Orders. As part of the comprehensive and sustained campaign against terrorist financing, all U.S. persons, including U.S.-based charities, are prohibited from dealing with persons (individuals and entities) identified as being associated with terrorism on OFAC's Specially Designated Nationals and Blocked Persons List (OFAC SDN List). Information about OFAC sanction programs and the OFAC SDN List are available at treasury.gov/ofac. If you make grants, loans, distributions, or you provide goods or services to a foreign organization or engage in activities in a foreign country, you are responsible to know whether an OFAC sanctions program applies and whether your activities require a license from OFAC to engage in a transaction that otherwise would be prohibited.

Line 11. A foreign country is a country other than the United States, its territories and possessions, and the District of Columbia.

Lines 11a–11c. The Office of Foreign Assets Control (OFAC) of the U.S. Department of the Treasury administers and enforces economic and trade sanctions based on U.S. foreign policy and national security goals against certain governments, entities, and individuals, as

directed in Executive Orders. As part of the comprehensive and sustained campaign against terrorist financing, all U.S. persons, including U.S.-based charities, are prohibited from dealing with persons (individuals and entities) identified as being associated with terrorism on OFAC's Specially Designated Nationals and Blocked Persons List (OFAC SDN List). Information about OFAC sanction programs and the OFAC SDN List are available at treasury.gov/ofac. If you make grants, loans, distributions, or you provide goods or services to a foreign organization or engage in activities in a foreign country, you are responsible to know whether an OFAC sanctions program applies and whether your activities require a license from OFAC to engage in a transaction that otherwise would be prohibited.

Part IV. Compensation and Other Financial Arrangements

Line 1. Answer "Yes" if you pay or will pay compensation to your officers, directors, trustees, employees, members, or independent contractors.

Line 1a. A conflict of interest arises when a person in a position of authority over an organization, such as a director, officer, or manager, may benefit personally from a decision he or she could make. Adoption of a conflict of interest policy is not required to obtain tax-exempt status. However, by adopting a policy, you will be choosing to put in place procedures that will help you avoid the possibility that those in positions of authority may receive an inappropriate benefit.

Reasonable compensation is the amount that would ordinarily be paid for like services by like organizations under like circumstances as of the date the compensation arrangement is made. Establishing and documenting reasonable compensation is important because excessive compensation may result in excise taxes on both the individual and you. In addition, excessive compensation may jeopardize your tax-exempt status.

Line 1b. A fixed payment means a payment that is either a set dollar amount or fixed through a specific formula where the amount doesn't depend on discretion. For example, a base salary of \$200,000 that is adjusted annually based on the increase in the Consumer Price Index is a fixed payment.

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

Line 2. Don't include purchases or sales of goods and services in your normal course of operations that are available to the general public under similar terms and conditions. Answer "Yes" if any of your officers, directors, or trustees:

- Is an officer, director, or trustee in another organization from or to which you will purchase or sell goods, services, or assets; or
- Possesses more than 35% ownership interest in any organization to which you will purchase or sell goods, services, or assets.

An arm's length standard exists where the parties have an adverse (or opposing) interest. For example, a seller wants to sell his goods at the highest possible price, while a buyer wants to buy at the lowest possible price. These are adverse interests.

In negotiating with a person, an adverse interest is assumed if that person is otherwise unrelated to you in the sense of not being in a position to exercise substantial influence over you or your affairs. If the person is in a position to exercise substantial influence over your affairs, then an arm's length standard requires additional precautions to eliminate the effect of the relationship.

Using a conflict of interest policy, information about comparable transactions between unrelated parties, and reliable methods for evaluating the transaction, are examples of precautions that would help make the negotiation process equivalent to one between unrelated persons.

Fair market value is the price at which property or the right to use property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy, sell, or transfer property or the right to use property, and both having reasonable knowledge of relevant facts.

Line 3. Answer "Yes" if any of your officers, directors, or trustees:

- Is an officer, director, or trustee in another organization that has a lease, contract, loan, or other agreement with you; or
- Possesses more than a 35% ownership interest in any organization that has a lease, contract, loan, or other agreement with you.

For example, answer "Yes," if one of your directors is an officer for a section 501(c)(3) organization with whom you have a lease for office space or if one of your directors owns more than 35% of the voting stock of a corporation to which you made a loan.

Line 4. Indicate if you perform any services for any other organization or individual for which you receive a fee.

Line 5. A joint venture is a legal agreement in which the persons jointly undertake a transaction for mutual profit. Generally, each person contributes assets and shares risks. Like a partnership, joint ventures can involve any type of business transaction and the persons involved can be individuals, groups of individuals, companies, or corporations.

Part V. Financial Data

A. Statement of Revenue and Expenses

You must complete the Statement of Revenue and Expenses for a total of 3 years including the current year.

Completed less than 1 year. If you existed less than 1 year, provide projections of your likely income and expenses for your current year and next 2 years based on a reasonable and good faith estimate of your finances for a total of 3 years financial information.

Completed at least 1 year but fewer than 3. If you've existed for more than 1 year but fewer than 3 years, provide your actual income and expenses for the current year and 1 year prior and projected income and expenses for next year for a total of 3 years financial information.

Completed more than 3 years. If you've existed more than 3 years, provide your actual income and expenses for the current year and 2 years prior for a total of 3 years financial information.



We may request financial data for more than 3 years.

Preparing the statement. Prepare the statement using the method of accounting you use in keeping your books and records. Place financial information for the year you're filing this form in the column marked Current tax year.

Prepare the statement using the accounting period you entered on Part I, line 11. Enter "0" if a particular revenue or expense doesn't apply to you.

Your financial information should reflect your activities described in this application.

Line 1. Enter the total gifts, grants, and contributions you receive. Include items of value that you receive as gifts, grants, or contributions. Do not include membership dues reported on line 2.

Line 2. Enter the amount you receive from members to provide support to the organization. Do not include payments from members or on behalf of members to purchase admissions, merchandise, services, or use of facilities.

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

Line 4. Enter your net income from unrelated business activities. Unrelated business income generally is income from any trade or business activity that is regularly carried on, not conducted with substantially all (at least 85%) volunteer labor, and not related to your exempt purposes. Special rules apply to organizations described in section 501(c)(7), (9), or (17). In addition, unrelated business income can be generated by assets you acquire with debt ("debt-financed income"). (You can take this amount from Form 990-T, if filed.)

See Pub. 598 for additional information regarding unrelated business income.

Line 5. Enter amounts any local tax authority collects from the public on your behalf.

Line 6. Enter the value of services or facilities a governmental unit furnishes to you. Use the fair market value of the services or facilities. Don't include the value of services or facilities generally provided to the public without charge.

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

Line 9. Enter income from activities that you conduct to further your exempt purposes (excluding amounts listed on other lines). Also, include as gross receipts the income from activities conducted:

- Intermittently (not regularly carried on), such as an occasional auction;
- With substantially all (at least 85%) volunteer labor, such as a car wash;
- For the convenience of members, students, patients, officers, or employees, such as a parking lot for a school's students and employees; or
- With substantially all contributed merchandise, such as a thrift store.

See Pub. 598 for additional information regarding income that isn't from an unrelated trade or business. Gross receipts also includes payment by a governmental unit that may be called a grant but is actually payment for a service or facility for the use of the government payer, rather than for the direct benefit of the public.

Note. The state government gives a conservation group a grant to study the effects of a new sewage treatment plant on an ecologically significant woodland area. Although the payment is called a

grant, it is actually gross receipts that should be included on Line 9.

The payment is by a governmental unit (state) for a study for its own use, not for the direct benefit of the general public. A for-profit consulting company could have done the study rather than by the tax-exempt conservation group.

Provide an itemized list of your gross receipts on line 24, describing the sources and amounts of income. For payments by a governmental unit, list the payer, the purpose of the payment, and the payment amount.

Line 11. Enter any net gain or loss on the sale of capital assets. Provide an itemized list by asset category (for example, real estate or securities) showing gross sales, cost or other basis/sales expenses), and gain or loss by asset category on line 24. You may use the format in Figure 2.

Figure 2. Net Gain or Loss On Sales of Capital Assets

	Category		
	(A) Real Estate	(B) Securities	(C) Other
1. Gross Sales Price of assets (other than inventory) by category			
2. Less: Cost or other basis and sales expense			
3. Gain or (loss). Subtract line 3 from line 1.			
4. Net gain or (loss) ---- Add line 3 of Columns (A), (B), and (C), Enter here and on Form 1024-A, Part IX-A. Statement of Revenues and Expenses, line 11.			

Line 13. Enter the total expenses you incur for soliciting gifts, grants, and contributions included on line 1. Include fees paid to professional fundraisers for soliciting gifts, grants, and contributions.

Line 14. Enter the total amounts you pay out to both individuals and organizations. Provide an itemized list on line 24, identifying recipients (using letter designations such as A, B, C, etc., for individuals) a brief description of the purposes or conditions of payments, and the amounts paid.

Maintain (but don't submit) a list showing the names of recipients associated with each letter designation.

Line 15. Enter total payments you make to or for the benefit of your members. Provide an itemized list on line 24, identifying recipients (using letter designations), a brief description of the purposes or conditions of payment, and the amounts paid. Do not include any amounts reported on line 14.

Maintain (but don't submit) a list showing the names of recipients associated with each letter designation.

Line 16. Enter the total amount of compensation you pay to your officers, directors, and trustees.

Line 17. Enter the total amount of salaries you pay to employees (not reported on line 16 above).

Line 18. Enter your total interest expense for the year. Don't include mortgage interest treated as an occupancy expense on line 19.

Line 19. Enter the amount you pay for the use of office space or other facilities, heat, light, power, and other utilities, outside

janitorial services, mortgage interest, real estate taxes, and similar expenses.

Line 20. Enter the total depreciation, depletion, and similar expenses you incur.

Line 21. Enter the total professional fees you pay. Professional fees are amounts charged by individuals and entities that aren't your employees. They include fees for professional fundraisers (other than fees included on line 13, above), accounting services, legal counsel, consulting services, contract management, or any independent contractors.

Line 22. Enter any expenses you didn't include in the lines above, such as for program services. Provide an itemized list on line 24, showing the type and amount of each significant expense.

B. Balance Sheet

Complete the balance sheet for your most recently completed tax year. If you haven't completed a full tax year, use the most current information available. Be sure to enter the year-end date for the information provided and not the date you prepare this application. Enter "0" if a particular asset or liability doesn't apply to you.

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

Line 2. Enter your total accounts receivable that arose from the sale of goods and/or performance of services, less any reserve for bad debt.

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

Line 4. Enter the total amount of bonds or notes you issued that will be repaid to you. Provide an itemized list on line 19 that shows the name of the borrower (using a letter designation), the borrower's relationship to you, a brief description of the obligation, the rate of return, the due date, and the amount due.

Maintain (but don't submit) a list showing the names of borrowers associated with each letter designation.

Line 5. Enter the total fair market value of corporate stocks you hold. Provide an itemized list of your corporate stock holdings on line 19.

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

Line 6. Enter your total amount of loans (personal and mortgage loans) receivable. Provide an itemized list on line 19 that identifies each borrower name (using a letter designation), the borrower's relationship to you, purpose of loan, repayment terms, interest rate, and original amount of loan. Report each loan separately, even if more than one loan was made to the same person.

Maintain (but don't submit) a list showing the names of borrowers associated with each letter designation.

Line 7. Enter the total book value of your other investments. Include the total book value of governmental securities (federal, state, and municipal), buildings, and equipment held for investment purposes. Provide an itemized list on line 19 identifying and reporting the book value of each building/item of equipment held for investment purposes.

Line 8. Enter the total book value of buildings and equipment not held for investment purposes. This includes facilities you own and equipment you use in conducting your exempt activities. Provide an itemized listing on line 19 of these assets held at the end of the current tax year/period, including the cost or other basis.

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

Line 10. Enter the total book value of any other category of your assets not reported on lines 1 through 9, for example, patents, copyrights, or other intangible assets. Provide an itemized list of each asset on line 19.

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

Line 13. Enter the total unpaid portion of grants and contributions you committed to pay to other organizations or individuals.

Line 14. Enter the total of your mortgages and other notes payable outstanding at the end of the current year/period. Provide an itemized list on line 19 showing each note separately and the lender's name, purpose of loan, repayment terms, interest rate, and original amount.

Line 15. Enter the total amount of any other liabilities not reported on lines 12 through 14. Provide an itemized list on line 19 of these liabilities, including the amounts you owe.

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

Line 17. Under fund accounting, an organization segregates its assets, liabilities, and net assets into separate funds according to restrictions on the use of certain assets. Each fund is like a separate entity in that it has a self-balancing set of accounts showing assets, liabilities, equity (fund balance), income, and expenses. If you don't use fund accounting, report only the net assets account balances, which include capital stock, paid-in capital, retained earnings or accumulated income, and endowment funds.

Part VI. Reinstatement After Automatic Revocation

Line 1. Answer "Yes" if your exempt status was automatically revoked under section 6033(j)(1) for failure to file required annual returns or notices for 3 consecutive years and you're applying for reinstatement.

Rev. Proc. 2014-11, 2014-3 I.R.B. 411, provides procedures for seeking reinstatement of an organization's exempt status depending upon its size, the number of times it's been automatically revoked, and the timeliness of filing for reinstatement. Review the revenue procedure to determine which section applies to you.

Line 1a. Select the section of Rev. Proc. 2014-11 under which you're applying for reinstatement.

Section 4. Select this section if:

- You were eligible to file either Form 990-EZ or Form 990-N for each of the 3 consecutive years that you failed to file;
- This is the first time you have been automatically revoked pursuant to Section 6033(j)(1); and
- You're submitting this application not later than 15 months after the later of the date of your Revocation Letter or the date on which the IRS posted your name on the Auto-Revocation List at apps.irs.gov/app/eos/.

By selecting Section 4, you're also attesting that your failure to file was not intentional and you have put in place procedures to file required returns or notices in the future.



If your exempt status was automatically revoked more than once, you're not eligible for reinstatement under Section 4; however, you may apply for reinstatement under Section 5, Section 6, or Section 7.

Section 5. Select this section if:

- You are ineligible to file for reinstatement under Section 4; and
- You're submitting this application not later than 15 months after the later of the date of your Revocation Letter or the date on which the IRS posted your name on the Auto-Revocation List at apps.irs.gov/app/eos/.

By selecting Section 5, you're also attesting that you have filed the required annual returns, your failure to file was not intentional, and you have put in place procedures to file required returns or notices in the future.

Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in at least 1 of the 3 years of revocation. Include a detailed explanation of all the facts and

circumstances that led to the failure, the discovery of the failure, and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices.

Section 6. Select this section if:

- You're applying for reinstatement of your tax-exempt status more than 15 months from the later of the date of the Revocation Letter or the date on which the IRS posted your name on Auto-Revocation List at apps.irs.gov/app/eos/.

By selecting Section 6, you're also attesting that you have filed the required annual returns, your failure to file was not intentional, and you have put in place procedures to file required returns or notices in the future.

Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in each of the 3 years of revocation. Include a detailed explanation of all the facts and circumstances that led to the failure, the discovery of the failure, and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices.

Section 7. Select this section if you're seeking reinstatement with an effective date of reinstatement of the date of submission of this application.

Part VII. Annual Filing Requirements

Most organizations must file an annual information return (Form 990 or 990-EZ) or notice (Form 990-N, Electronic Notice (e-Postcard)). Exceptions to this rule include certain affiliates of a governmental unit. You can find more detailed information about filing requirements and exceptions from the requirement to file in the Instructions for Form 990.

Unless specifically required to file Form 990 or Form 990-EZ (see the Instructions for Form 990), most organizations that normally have gross receipts of \$50,000 or less may satisfy their filing obligation with the Form 990-N, Electronic Notice (e-Postcard).

Note. Organizations exempt under section 501(d) use Form 1065, U.S. Return of Partnership Income, to satisfy their annual filing requirement. Organizations exempt under section 521 use Form 1120-C, U.S. Income Tax Return for Cooperative Associations, to satisfy their annual filing requirements.



If you fail to file a required information return or notice for 3 consecutive years, your exempt status will be automatically revoked.

Line 1. Answer “Yes” if you’re claiming you are excepted from filing a Form 990-series return or notice and indicate the reason you believe you’re excepted from filing. See Pub. 557 and Instructions for Form 990, Request for Miscellaneous Determination, for more information on the requirements for the various filing exceptions.

Provide information regarding how you meet your requested exception in your narrative description of activities or as part of an uploaded supplemental response. For example, if you’re claiming exception as an affiliate of a governmental unit based on Rev. Proc. 95-48, you must demonstrate that your bylaws or other organizational documents state that your board members were appointed by a governmental unit, an affiliate of a governmental unit, a public official acting in an official capacity, or elected by the public at large, pursuant to local statute or ordinance. Also include information demonstrating that you meet at least two (2) of the affiliation factors listed in Rev. Proc. 95-48, Section 4.03 and how you meet all of the facts and circumstances detailed in Rev. Proc. 95-48, Section 4.04.

Part VIII. Signature

Signature Requirements

An officer, director, trustee, or other official who is authorized to sign for the

organization must sign Form 1024. The signature must be accompanied by the title or authority of the signer and the date.



The person signing Form 1024 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 application.

For your application to be complete, you must upload a copy of your organizing document and any amendments to it along with a copy of your bylaws, if adopted. The other documents in the upload checklist are optional unless required for a complete response to a question.

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

[Pay.gov](https://www.pay.gov) can accommodate only one uploaded file. Consolidate your attachments into a single PDF file not to exceed 15MB.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your

organization to be recognized as tax exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

The organization isn’t required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 1024 application are covered in section 6104.

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

The estimated average times are:

Taxpayer Burden for Exempt Organizations

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

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

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

Or you can write to the

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

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

Schedule A

Organizations described in section 501(c)(2) or 501(c)(25) --Title holding corporations or trusts

Line 1. Provide the requested information on each organization for which you hold title to property. Also indicate the number and types of shares of your stock that are held by each.

Line 2. Describe the property to which you hold or will hold title.

Line 3. Answer “Yes” if you turn over the entire amount of your income, less expenses, to your parent organization. The type of distribution is immaterial. It could be termed a dividend on stock or given some other description. What is important is that the income must be distributed to the exempt organization. A mere obligation to use the income for the parent’s benefit doesn’t satisfy this requirement.

Often, an exempt parent occupies realty that the title-holding company owns. The exempt parent generally doesn't pay rent. In this situation, the statutory requirement that income be paid over to the parent is satisfied if the title-holding company turns over whatever income is available.

If you answer "No," state the purpose for which the excess is or will be retained.

Line 4. Answer "Yes" if you engage or will engage in any activities other than holding title to property and collecting income therefrom. Describe the activities in detail.

Line 5. Check the appropriate box below to indicate the section under which you are applying.

Line 5a. Answer "Yes" if your shareholders or beneficiaries are permitted to dismiss your investment adviser upon a majority vote.

If you answer "No," explain why your shareholders or beneficiaries aren't permitted to dismiss your investment adviser upon a majority vote of your shareholders or beneficiaries.

Line 5b. Answer "Yes" if your shareholders or beneficiaries are permitted to terminate their interest in you by selling or exchanging their stock to any organization described in section 501(c)(25)(C) so long as the sale or exchange does not increase the number of your shareholders or beneficiaries above 35, or by having their stock or interest redeemed by you after they provide you 90 days notice.

If you answer "No," explain why your shareholders or beneficiaries aren't permitted to terminate their interest in you in such a way.

Line 5c. Answer "Yes" if you hold or will hold interests in partnerships or real estate trusts. Describe the interests in detail.

Line 5d. Answer "Yes" if you make or will make mortgage loans. Describe the loans in detail.

Line 5e. Answer "Yes" if you hold property through a corporation, partnership, or trust. Identify the corporation, partnership, or trust and describe the property held.

Schedule B.

Organizations described in section 501(c)(5) --Labor, agricultural, or horticultural organizations

Line 1. Select your type of organization from the list.

A labor organization is an association of workers who have combined to protect and promote the interests of their

members by bargaining collectively with their employers to secure better working conditions, wages, and similar benefits.

Agricultural and horticultural organizations are connected with raising livestock, cultivating land, raising and harvesting crops or aquatic resources, cultivating useful or ornamental plants, and similar pursuits.

Schedule C.

Organizations described in section 501(c)(6) --Business leagues, chambers of commerce, etc.

Line 1. Select your type of organization from the list.

A business league, in general, is an association of persons having some common business interest, the purpose of which is to promote that common interest and not to engage in a regular business of a kind ordinarily carried on for profit. Trade associations and professional associations are considered business leagues.

A chamber of commerce is usually composed of the merchants and traders of a city.

A board of trade often consists of persons engaged in similar lines of business. For example, a nonprofit organization formed to regulate the sale of a specified agricultural commodity to assure equal treatment of producers, warehouse workers, and buyers is a board of trade.

Chambers of commerce and boards of trade usually promote the common economic interests of all the commercial enterprises in a given trade community.

A real estate board consists of members interested in improving the business conditions in the real estate field. It isn't organized for profit and no part of the net earnings inures to the benefit of any private shareholder or individual.

The Internal Revenue Code specifically defines professional football leagues as exempt organizations under section 501(c)(6). They are exempt whether or not they administer a pension fund for football players.

Line 2. Describe your members' common business interests.

Line 3. Describe any services you perform or will perform for members or others. You must show that your purpose is the improvement of business conditions. This isn't established by evidence of particular services that provide a convenience or economy to individual members in their businesses, such as advertising that carries the name of

members, interest-free loans, assigning exclusive franchise areas, operation of a real estate multiple listing system, or operation of a credit reporting agency.

Line 4. Answer "Yes" if you restrict or will restrict your membership to individuals, firms, associations, and/or corporations, each representing a different trade, business, occupation, or profession, and organized for the purpose of exchanging information on business prospects. Explain in detail.

Line 5. Answer "Yes" if you market or will market a specific product(s) and/or brand(s) within an industry. Identify the specific product(s) and/or brand(s) and explain in detail how you market them.

Line 6. Answer "Yes" if you limit or will limit your activities to users of a specific product within an industry. Explain in detail.

Line 7. Answer "Yes" if you operate or will operate a listing or referral system. Explain in detail.

Schedule D

Organizations described in section 501(c)(7) --Social clubs

Line 1. Answer "Yes" if personal contact, commingling, and fellowship exist among members. If not, explain.

Line 2. Answer "Yes" if you conduct activities such as take-out food sales, liquor sales, operation of a gas station, parking garage, barber shop, etc. Describe these activities and indicate the percentage of your time and resources devoted to them.

Line 3. Answer "Yes" if you have entered or will enter into any contract or agreement for the management or operation of your property and/or activities, such as restaurants, pro shops, lodges. Describe any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value.

Line 4. Answer "Yes" if gross receipts from your activities will include amounts paid by non-members for goods and services. Explain in detail.

Line 5. Answer "Yes" if non-members, other than guests of members, are permitted or will be permitted to use the club facilities or participate in or attend any functions or activities conducted by you. Describe the functions or activities in which there has been or will be non-member participation or admittance.

Line 6. Enter the figure for the current year and each of the prior tax years.

Line 7. Enter the figure for the current year and each of the prior tax years.

Line 8. Answer "Yes" if your charter, bylaws, other governing instrument, or any written policy statement contain any provision that provides for discrimination against any person on the basis of race, color, or religion. Identify where this provision is located; whether or not it will be kept; and if you have such a provision that will be repealed, deleted, or otherwise stricken from your requirements, state when this will be done.

Line 9. Answer "Yes" if you restrict or will restrict your membership to members of a particular religion. Explain in detail.

Line 9a. Answer "Yes" if you are an auxiliary of a section 501(c)(8) fraternal beneficiary society. Provide the name and EIN of the organization.

Line 9b. Answer "Yes" if you, in good faith, limit your membership to the members of a particular religion in order to further the teachings or principles of that religion and not to exclude individuals of a particular race or color.

Schedule E

Organizations described in section 501(c)(8) or 501(c)(10) --Fraternal beneficiary societies, orders, or associations.

Unlike organizations exempt under section 501(c)(8), organizations exempt under section 501(c)(10) are not "beneficiary" societies; that is, they may not provide for the payment of life, sick, accident or other benefits to their members. Ensure your selection in Part II is consistent with your operations.

Line 1. Operating under the lodge system means carrying on activities under a form of organization that is composed of local branches, chartered by a parent organization, largely self-governing, and called lodges, chapters, or the like.

Line 2. Answer "Yes" if you operate or will operate for the exclusive benefit of the members of an organization operating under the lodge system. Explain in detail.

Line 3. Answer "Yes" if you are a subordinate or local lodge, etc. List the name, address, and EIN of your parent organization.

Line 4. Answer "Yes" if you are a parent or grand lodge. List the name, address, and EIN of each subordinate lodge in active operation.

Schedule F

Organizations described in section 501(c)(9) --Voluntary employees' beneficiary associations

Line 1. Describe in detail the benefits you provide or will provide. For each benefit include the account, duration, eligibility requirements, and the circumstances that will entitle a recipient to payment of the benefit.

Line 2. Answer "Yes" if you provide or will provide deferred compensation benefits, property or malpractice insurance, loans (other than loans at times of disaster or whole life insurance policy loans), savings plans, reimbursement of commuting expenses, or benefits similar to those provided by a pension, stock bonus or profit sharing plan. Describe these benefits in detail.

Line 3. Provide the requested information for each plan as of the last day of the most recent plan year. If you have more than one plan, at the end of this form, upload a separate schedule.

Line 4. State the number of persons, if any, other than employees and their dependents (for example, the proprietor of a business whose employees are members of the association) who are entitled to receive benefits.

Line 5. Answer "Yes" if any employees or classes of employees are entitled to benefits to which other employees or classes of employees are not entitled. Explain in detail.

Line 6. Answer "Yes" if you are organized under the terms of a collective bargaining agreement. At the end of this form, upload a current copy.

Line 7. Use the formation date you listed in Part II, line 2, and the date you will submit this electronic form and required user fee payment to determine whether you're submitting this application within 27 months from the month in which you were formed.

Line 7a. Generally, if you didn't file Form 1024 within 27 months of formation, the effective date of your exempt status will be the date you filed Form 1024 (submission date). We may grant requests for an earlier effective date when there's evidence to establish you acted reasonably and in good faith, and the grant of relief won't prejudice the interests of the government. See Rev. Proc. 2021-5 (updated annually) for more information.

Select the appropriate box to indicate whether you accept the submission date as the effective date of your exempt status

or whether you are requesting an earlier effective date.

Line 7b. You may be eligible for consideration for relief from the requirement that you file Form 1024 within 27 months of formation if you can establish that you acted reasonably and in good faith, and that granting an extension won't prejudice the interests of the government

Describe in detail your reasons for filing late, how you discovered your failure to file, any reliance on professional advice or advice from the IRS, and any other information you believe will support your request for relief. Also, you may want to provide a comparison of (1) what your aggregate tax liability would be if you had filed this application within the 27-month period with (2) what your aggregate liability would be if you were exempt as of your formation date.

We may consider the following factors.

- You failed to file because of intervening events beyond your control.
- You exercised reasonable diligence, but you weren't aware of the filing requirements. (The complexity of your filing and experience in these matters may be taken into consideration.)
- You reasonably relied on written advice from us.
- You reasonably relied on the advice of a qualified tax professional who failed to file or advise you to file Form 1024.
- You filed the required Form 990 series returns consistent with your requested status.

Schedule G

Organizations described in section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations

Line 1. Select your type of organization from the list.

A benevolent life insurance association of a purely local character is one that confines its business activities to a particular community, place, or district, irrespective of political subdivisions.

Ditch and irrigation companies, telephone companies, electric companies, and "like organizations" that seek exemption under section 501(c)(12) must be organized and operated as mutual or cooperative organizations.

Line 2. Answer "Yes" if your business activities will be confined to a particular

community, place, or district. If “No,” explain in detail.

Line 3. List the counties or geographical region from which your members are or will be accepted.

Line 4. Answer “Yes” if members have democratic control. If “No,” explain in detail.

Democratic Control means you periodically hold democratically conducted meetings with members. Election of officers must be on a one member, one vote basis. Meetings must have a quorum of members in attendance or voting by proxy.

Line 5. Answer “Yes” if the rights and interests of members in your annual savings are determined in proportion to their business with you.

Line 6. Answer “Yes” if you keep the records necessary to determine at any time each member’s rights and interests in such savings, including assets acquired with the savings.

Line 7. Answer “Yes” if the rights and interests of members are forfeited upon termination of membership. Explain in detail.

Line 8. Answer “Yes” if you receive or will receive at least 85% of your income from amounts collected from members for the sole purposes of meeting losses and expenses. If “No,” explain in detail.

Schedule H

Organizations described in section 501(c)(13)—Cemeteries, crematoria, and like corporations

Line 1. Answer “Yes” if you are claiming exemption as a perpetual care fund for an organization described in section 501(c)(13).

Line 1a. Answer “Yes” if the cemetery organization, for which funds are held, has established exemption under section 501(c)(13). If “No,” explain in detail.

Line 1b. Answer “Yes” if your funds are devoted exclusively to the perpetual care and maintenance of the non-profit cemetery as a whole. If “No,” explain in detail.

Line 2. Answer “Yes” if you operate or will operate a mortuary. Explain in detail.

Line 3. Answer “Yes” if you engage or will engage in land sale agreements, percentage-of-sales land sale agreements, or other similar financial arrangements. Describe in detail any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how

the terms are or will be negotiated at arm’s length, and how you determine you pay no more than fair market value or you are paid at least fair market value.

Line 4. Answer “Yes” if you currently, or will, own, operate, or maintain a cemetery for pets. Explain in detail.

Schedule I

Organizations described in section 501(c)(14)—Credit Unions

Line 1. Answer “Yes” if you are formed under a state credit union law.

Line 2. Select the state credit union law under which you are organized and operated from the drop down menu.

Line 3. Answer “Yes” if you are being operated under uniform bylaws adopted by the state you selected on Line 3a.

If you answer “No,” explain in detail the rules and regulations under which you are operated.

Line 4. Answer “Yes” if you comply or will comply with the state credit union law requirements, including their purposes, security, and rate of interest charged thereon, in making loans.

If you answer “No,” explain in detail why you do not or will not comply with state credit union law requirements.

Line 5. Answer “Yes” if you limit or will limit your investments to securities which are legal investments for credit unions under the state credit union law.

If you answer “No,” explain in detail why you do not or will not comply with state credit union law requirements.

Line 6. Answer “Yes” if you distribute or will distribute dividends on shares, if any, as prescribed by the state credit union law.

If you answer “No,” explain in detail why you do not or will not comply with state credit union law requirements.

Line 7. Answer “Yes” if you are operated for the mutual benefit of your members.

Line 8. Answer “Yes” if your members share a common bond such as association, occupation, or residence. Describe the common bond in detail.

Line 9. Describe how your governing board and officers are selected, including where (if applicable) this information is in your governing document, bylaws, or other internal rules and regulations.

Line 10. Answer “Yes” if you issue or will issue stock as a means of indicating ownership by your members or others. Describe the provisions for the issuance of stock to shareholders that would take

ownership in the corporation and share in the earnings.

Line 11. Answer “Yes” if you allow or will allow individuals who aren’t members to be shareholders. Explain in detail.

Line 12. If you answer “No,” explain in detail why you do not or will not ensure that loans to members benefit the borrower and meet their needs.

Line 13. Answer “Yes” if you make or will make loans to individuals who aren’t members. Explain in detail.

Line 14. Answer “Yes” if you advertise or will advertise to individuals who aren’t members. Explain in detail.

Line 15. Answer “Yes” if you are a mutual fund organized before September 1, 1957.

Line 15a. Answer “Yes” if you provide reserve funds for-- and insurance of shares or deposits in-- a domestic building and loan association, cooperative bank without capital stock organized and operated for mutual purposes and without profit, mutual savings bank not having capital stock represented by shares, or a mutual savings bank described in section 591(b).

Line 15b. Select the type of organization for which you provide reserve funds and insurance of shares or deposits.

Line 15c. Provide the name of the organization for which you provide reserve funds and insurance of shares or deposits.

Line 15d. Answer “Yes” if 85% or more of your income is attributable to providing reserve funds and to investments.

If you answer “No,” specify the percentage of your income that is attributable to providing reserve funds and to investments.

Schedule J

Organizations described in section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits

Line 1. A full description of the supplemental unemployment benefits available to the participants must accompany your application, showing the amount, duration, eligibility requirements, and the circumstances that will entitle a recipient to payment of the benefit.

A copy of your plan documents that describe such benefits and the terms and conditions of eligibility for each benefit should be uploaded at the end of the form.

Line 2. Answer “Yes” if you provide or will provide benefits for individual proprietors, partners, or self-employed persons under the plan. Explain in detail.

Line 3. Provide the requested information for each plan as of the last day of the most recent plan year and enter that date in the space provided. If you have more than one plan, at the end of this form, upload a separate schedule.

Line 4. Answer "Yes" if the creator of the trust or a contributor to the trust; a brother or sister (whole or half-blood), a spouse, an ancestor, or a lineal descendant of such a creator or contributor; or a corporation controlled directly or indirectly by such a creator or contributor has or will (a) borrow or receive any part of the trust's income or corpus, (b) receive any compensation for personal services, (c) obtain any part of the trust's services, or (d) sell or purchase any securities or other properties from or to the trust.

Line 5. Use the formation date you listed in Part II, line 2, and the date you will submit this electronic form and required user fee payment to determine whether you're submitting this application within 27 months from the month in which you were formed.

Line 5a. Generally, if you didn't file Form 1024 within 27 months of formation, the effective date of your exempt status will be the date you filed Form 1024 (submission date). We may grant requests for an earlier effective date when there's evidence to establish you acted reasonably and in good faith, and the grant of relief won't prejudice the interests of the government. See Rev. Proc. 2021-5 (updated annually) for more information.

Select the appropriate box to indicate whether you accept the submission date as the effective date of your exempt status or whether you are requesting an earlier effective date.

Line 5b. You may be eligible for consideration for relief from the requirement that you file Form 1024 within 27 months of formation if you can establish that you acted reasonably and in good faith, and that granting an extension won't prejudice the interests of the government.

Describe in detail your reasons for filing late, how you discovered your failure to file, any reliance on professional advice or advice from the IRS, and any other information you believe will support your request for relief. Also, you may want to provide a comparison of

1. What your aggregate tax liability would be if you had filed this application within the 27-month period with

2. What your aggregate liability would be if you were exempt as of your formation date.

We may consider the following factors.

- You failed to file because of intervening events beyond your control.

- You exercised reasonable diligence, but you weren't aware of the filing requirements. (The complexity of your filing and experience in these matters may be taken into consideration.)
- You reasonably relied on written advice from us.
- You reasonably relied on the advice of a qualified tax professional who failed to file or advise you to file Form 1024.
- You filed the required Form 990 series returns consistent with your requested status.

Schedule K

Organizations described in section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States

Line 1. Answer "Yes" if you are a post or organization of past or present members of the Armed Forces of the United States.

Line 1a. Enter the total number of your members.

Line 1b. Enter the number of your members that are present or former members of the U.S. Armed forces.

Line 1c. Enter the total number of your members that are cadets (include students in college or university ROTC programs or at armed services academies only), or spouses, widows, or widowers of cadets or past or present members of the U.S. Armed Forces.

Line 1d. Answer "Yes" if you have a membership category other than the ones asked about above. Describe other membership categories and state the number of members in each category.

Line 1e. Answer "Yes" if you wish to apply for a determination that contributions to your organization are deductible by donors.

Line 1f. Enter the number of your members from line 1b that are war veterans. (A war veteran is a person who served in the Armed Forces of the United States during the following periods of war: April 21, 1898, through July 4, 1902; April 6, 1917, through November 11, 1918; December 7, 1941, through December 31, 1946; June 27, 1950, through January 31, 1955; August 5, 1964, through May 7, 1975; and August 2, 1990, through a future date to be set by law or Presidential Proclamation.)

Line 2. Answer "Yes" if you are an auxiliary unit or society of a post or organization of past or present members of the Armed Forces of the United States.

Enter the name, address, and EIN of the post or organization.

Line 2a. Answer "Yes" if you are affiliated with and organized according to the bylaws and regulations formulated by such an exempt post or organization. A copy of such bylaws or regulations should be uploaded at the end of this form.

Line 2b. Enter the total number of your members.

Line 2c. Enter the number of your members that are themselves past or present members of the Armed Forces of the United States, or are their spouses, or persons related to them within two degrees of blood relationship. (Grandparents, brothers, sisters, and grandchildren are the most distant relationships allowable.)

Line 2d. Answer "Yes" if all of your members are themselves members of a post or organization, past or present members of the Armed Forces of the United States, spouses of members of such a post or organization, or related to members of such a post or organization within two degrees of blood relationship.

Line 3. Answer "Yes" if you are a trust or foundation organized for the benefit of an exempt post or organization of past or present members of the Armed Forces of the United States.

Line 3a. Answer "Yes" if your corpus or income be used solely for the funding of such an exempt organization (including necessary related expenses). If not, answer "No" and explain.

Line 3b. Answer "Yes" if you are formed for charitable purposes and your organizational document contain a proper dissolution provision as described in section 1.501(c)(3)-1(b)(4) of the Income Tax Regulations.

Line 4. Answer "Yes" if you currently, or will, (a) rent your facilities to the general public; (b) make your facilities, such as bar and dining facilities, open to the general public; (c) sell liquor and/or food to members and/or the general public for consumption off premises; or (d) conduct gaming activities with the general public. Explain in detail, including the percentage of your time and resources devoted to such activities.

Schedule L

Organizations described in section 501(d)—Religious and apostolic organizations

Line 1. Answer "Yes" if you are organized for the purpose of operating a communal religious community where members live a communal life following your tenets and teachings.

Line 2. Answer "Yes" if you maintain a common or community treasury.

Line 3. Answer "Yes" if all your members live in a communal manner.

Line 4. Answer "Yes" if your members are permitted to own, in their own names, any real or personal property.

Line 5. Answer "Yes" if your members are required to furnish their own support (food, clothing, and shelter).

Line 6. State your membership requirements, the method of member admission, members' right to property owned at the time they're admitted and terminating members' rights to share in the organization's property, or to a return of any property contributed.

Schedule M

Organizations described in section 521 – Farmers' Cooperative Associations

Line 1. Complete the table. Show the number of shares of each class of capital stock currently outstanding, if any, the value of the consideration for which it was issued, and the rate of dividend paid.

Line 2. Complete the table. Show the number of shares of capital stock (other than non-voting preferred) owned by current and active producers, inactive producers, and non-producers.

The term "producer" means an individual or corporation engaged in farming as a business receiving income based on farm production rather than fixed compensation. For example, a corporation leases its land to a tenant farmer who agrees to pay a rental fee based on a percentage of the farm crops produced. Both the landowner and the tenant farmer qualify as producers.

"Current and active" producers are patrons of a cooperative who market more than 50% of their products or purchase more than 50% of their supplies and equipment through the cooperative during the cooperative's tax year.

Line 3. Answer "Yes" if you issue or will issue non-voting preferred stock. Explain in detail whether the owners, upon dissolution or liquidation, may share in the profits of the association beyond fixed dividends.

Line 4. Answer "Yes" if you make or will make any provisions for retiring the voting stock held by a non-producer. Explain in detail.

Line 5. Enter the legal rate of interest in the state where you are located. If the state in which you are located differs from

the state in which you are incorporated, enter the legal rate of interest in the state of your incorporation.

Line 6. Answer "Yes" if you are required by state law to accumulate and maintain reserves. State the names and purposes of the reserves and specify the amounts of each.

Line 7. Answer "Yes" if you maintain or will maintain any reserves other than those required by state law. State the names and purposes of the reserves and specify the amounts of each.

Line 8. Describe who is accorded voting rights in the cooperative and how many votes one person may have. If a person may be entitled to more than one vote, explain in detail how voting rights are acquired.

Line 9. Answer "Yes" if you are a federated cooperative.

Line 10. Answer "Yes" if all your member cooperatives are exempt under section 521.

Line 11. Answer "Yes" if the nonexempt member cooperatives have the same annual accounting period as you. If "No," describe the method that you use or will use to provide a common or comparable unit of time for analyzing and evaluating your operations and those of your members.

Line 12. Answer "Yes" if you do business with or will do business with both members and non-members. Explain in detail.

Line 13. Answer "Yes" if you pay or will pay patronage dividends. Explain in detail whether they will be paid to members and non-members on the same basis.

Line 14. Answer "Yes" if you allocate or will allocate patronage dividends based on an obligation in existence before you received the amounts allocated. Explain the obligation in detail.

Line 15. Explain how distribution is or will be made of the proceeds of products marketed for members and non-members. Also, if you operate on a basis of allocated units (i.e., functional, departmental, etc.), explain how losses are or will be treated.

Line 16. Explain how you charge for supplies and equipment purchased for members and non-members.

Line 17 – 19. The information requested on lines 17 through 19 must be completed for the current year and each of the 2 immediately preceding years (or for the time you have existed if less than 3 years). The requested information for the current year must cover the period beginning on the first day of your established annual

accounting period and ending on any day which is within 60 days of the date of the application. If the date of the application is less than 60 days after the first day of the current accounting period, no information is required for the current year.

Requested information is required for the 2 preceding years regardless of the current year requirement. Please note that if no information is required for the current year, the preceding years information period can end on any day which is within 60 days of the date of the application.

Line 17. Enter the value of agricultural products marketed or handled for members and non-members below:

Line 17a. Members – Note: If it is necessary to own one or more shares of stock in order to become a member, include only the amount of business transacted with persons actually owning the required number of shares.

Line 17a.1 List the amount actually produced by members.

Line 17a.2 List the amount not actually produced by members but marketed by them through you

Line 17b.1 Non-members

Line 17b.2 List the amount not actually produced by non-members but marketed by them through you

Line 17c. List the amount by nonproducers (purchased from nonproducers for marketing by you)

Line 18. Enter the value of supplies and equipment purchased for or sold to members and non-members below:

Line 18a. List the amount from members who were producers Note: If it is necessary to own one or more shares of stock in order to become a member, include only the amount of business transacted with persons actually owning the required number of shares.

Line 18b. List the amount from non-members who were producers

Line 18c. List the amount from members and non-members who were not producers

Line 19. List the amount of business done with the United States Government or any of its agencies

Line 20. Answer "Yes" if all the net earnings (after payment of dividends, if any, on capital stock) for the years shown on lines 17-19 were distributed as patronage dividends. If your net earnings were not distributed as patronage dividends, also indicate whether they were apportioned on the records to all patrons on a patronage basis.

Appendix A: National Taxonomy of Exempt Entities (NTEE) Codes

Arts, Culture & Humanities		B92	Remedial Reading & Encouragement	E65	Organ & Tissue Banks	G99	Voluntary Health Associations, Medical Disciplines N.E.C.
Code		B94	Parent & Teacher Groups	E6A	Pharmacies & Drugstores	G9B	Surgical Specialties
A01	Alliances & Advocacy	B99	Education N.E.C.	E70	Public Health	Medical Research	
A02	Management & Technical Assistance	Environment		E80	Health (General & Financing)	Code	
A03	Professional Societies & Associations	Code		E86	Patient & Family Support	H01	Alliances & Advocacy
A05	Research Institutes & Public Policy Analysis	C01	Alliances & Advocacy	E90	Nursing	H02	Management & Technical Assistance
A11	Single Organization Support	C02	Management & Technical Assistance	E91	Nursing Facilities	H03	Professional Societies & Associations
A12	Fund Raising & Fund Distribution	C03	Professional Societies & Associations	E92	Home Health Care	H05	Research Institute & Public Policy Analysis
A19	Support N.E.C.	C05	Research Institutes & Public Policy Analysis	E99	Health Care N.E.C.	H11	Single Organization Support
A20	Arts & Culture	C11	Single Organization Support	Mental Health & Crisis Intervention		H12	Fundraising & Fund Distribution
A23	Cultural & Ethnic Awareness	C12	Fundraising & Fund Distribution	Code		H19	Support N.E.C.
A24	Folk Arts	C19	Support N.E.C.	F01	Alliances & Advocacy	H20	Birth Defects & Genetic Diseases Research
A25	Art Education	C20	Pollution Abatement & Control	F02	Management & Technical Assistance	H25	Down Syndrome Research
A26	Arts & Humanities Councils & Agencies	C27	Recycling	F03	Professional Societies & Associations	H30	Cancer Research
A27	Community Celebrations	C30	Natural Resources Conservation & Protection	F05	Research Institutes & Public Policy Analysis	H32	Breast Cancer Research
A30	Media & Communications	C32	Water Resources, Wetland Conservation & Management	F11	Single Organization Support	H40	Diseases of Specific Organs Research
A31	Film & Video	C34	Land Resources Conservation	F12	Fundraising & Fund Distribution	H41	Eye Diseases, Blindness & Vision Impairments Research
A32	Television	C35	Energy Resources Conservation & Development	F19	Support N.E.C.	H42	Ear & Throat Diseases Research
A33	Printing & Publishing	C36	Forest Conservation	F20	Substance Abuse Dependency, Prevention & Treatment	H43	Heart & Circulatory System Diseases & Disorders Research
A34	Radio	C40	Botanical, Horticultural & Landscape Services	F21	Substance Abuse Prevention	H44	Kidney Diseases Research
A40	Visual Arts	C41	Botanical Gardens & Arboreta	F22	Substance Abuse Treatment	H45	Lung Diseases Research
A50	Museums	C42	Garden Clubs	F30	Mental Health Treatment	H48	Brain Disorders Research
A51	Art Museums	C50	Environmental Beautification	F31	Psychiatric Hospitals	H50	Nerve, Muscle & Bone Diseases Research
A52	Children's Museums	C60	Environmental Education	F32	Community Mental Health Centers	H51	Arthritis Research
A54	History Museums	C99	Environmental N.E.C.	F33	Residential Mental Health Treatment	H54	Epilepsy Research
A56	Natural History & Natural Science Museums	Animal-Related		F40	Hot Line & Crisis Intervention	H60	Allergy-Related Diseases Research
A57	Science & Technology Museums	Code		F42	Sexual Assault Services	H61	Asthma Research
A60	Performing Art	D01	Alliance & Advocacy	F50	Addictive Disorders N.E.C.	H70	Digestive Diseases & Disorders Research
A61	Performing Arts Centers	D02	Management & Technical Assistance	F52	Smoking Addiction	H80	Specifically Named Diseases Research
A62	Dance	D03	Professional Societies & Associations	F53	Eating Disorders & Addictions	H81	AIDS Research
A63	Ballet	D05	Research Institutes & Public Policy Analysis	F54	Gambling Addiction	H83	Alzheimer's Disease Research
A65	Theater	D11	Single Organization Support	F60	Counseling	H84	Autism Research
A68	Music	D12	Fundraising & Fund Distribution	F70	Mental Health Disorders	H90	Medical Disciplines Research
A69	Symphony Orchestras	D19	Support N.E.C.	F80	Mental Health Associations	H92	Biomedicine & Bioengineering Research
A6A	Opera	D20	Animal Protection & Welfare	F99	Mental Health & Crisis Intervention N.E.C.	H94	Geriatrics Research
A6B	Singing & Choral Groups	D30	Wildlife Preservation & Protection	Voluntary Health Associations & Medical Disciplines		H96	Neurology & Neuroscience Research
A6C	Bands & Ensembles	D31	Protection of Endangered Species	Code		H98	Pediatrics Research
A6E	Performing Arts Schools	D32	Bird Sanctuaries	G01	Alliances & Advocacy	H99	Medical Research N.E.C.
A70	Humanities Organizations	D33	Fisheries Resources	G02	Management & Technical Assistance	H9B	Surgical Specialties Research
A80	Historical Organizations	D34	Wildlife Sanctuaries	G03	Professional Societies & Associations	Crime & Legal-Related	
A82	Historical Societies & Historic Preservation	D40	Veterinary Services	G05	Research Institute & Public Policy Analysis	Code	
A84	Commemorative Events	D50	Zoos & Aquariums	G11	Single Organization Support	I01	Alliances & Advocacy
A90	Arts Service	D60	Animal Services N.E.C.	G12	Fundraising & Fund Distribution	I02	Management & Technical Assistance
A99	Arts, Culture & Humanities N.E.C.	D61	Animal Training	G19	Support N.E.C.	I03	Professional Societies & Associations
Education		D99	Animal Related N.E.C.	G20	Birth Defects & Genetic Diseases	I05	Research Institutes & Public Policy Analysis
Code		Health Care		G25	Down Syndrome	I11	Single Organization Support
B01	Alliances & Advocacy Organizations	Code		G30	Cancer	I12	Fundraising & Fund Distribution
B02	Management & Technical Assistance	E01	Alliances & Advocacy	G32	Breast Cancer	I19	Support N.E.C.
B03	Professional Society & Associations	E02	Management & Technical Assistance	G40	Diseases of Specific Organs	I20	Crime Prevention
B05	Research Institutes & Public Policy Analysis	E03	Professional Societies & Associations	G41	Eye Diseases, Blindness & Vision Impairments	I21	Youth Violence Prevention
B11	Single Organization Support	E05	Research Institutes & Public Policy Analysis	G42	Ear & Throat Diseases	I23	Drunk Driving-Related
B12	Fundraising & Fund Distribution	E11	Single Organization Support	G43	Heart & Circulator System Diseases & Disorders	I30	Correctional Facilities
B19	Support N.E.C.	E12	Fundraising & Fund Distribution	G44	Kidney Diseases	I31	Half-Way Houses for Offenders & Ex-Offenders
B20	Elementary & Secondary Schools	E19	Support N.E.C.	G45	Lung Diseases	I40	Rehabilitation Services for Offenders
B21	Preschools	E20	Hospitals	G48	Brain Disorder	I43	Inmate Support
B24	Primary & Elementary Schools	E21	Community Health Systems	G50	Nerve, Muscle, & Bone Diseases	I44	Prison Alternatives
B25	Secondary & High Schools	E22	General Hospitals	G51	Arthritis	I50	Administration of Justice
B28	Special Education	E24	Specialty Hospitals	G54	Epilepsy	I51	Dispute Resolution & Mediation
B29	Charter Schools	E30	Ambulatory & Primary Health Care	G60	Allergy Related Diseases	I60	Law Enforcement
B30	Vocational & Technical Schools	E31	Group Health Practices	G61	Asthma	I70	Protection Against Abuse
B30	Vocational & Technical Schools	E32	Community Clinics	G70	Digestive Diseases & Disorders	I71	Spouse Abuse Prevention
B40	Higher Education Institutions	E40	Reproductive Health Care	G80	Specific Named Disorders	I72	Child Abuse Prevention
B41	Two-Year Colleges	E42	Family Planning	G81	AIDS	I73	Sexual Abuse Prevention
B42	Two-Year Colleges	E50	Rehabilitative Care	G83	Alzheimer's Diseases	I80	Legal Services
B43	Undergraduate Colleges	E60	Health Support	G84	Autism	I83	Public Interest Law
B50	Graduate & Professional Schools	E61	Blood Banks	G90	Medical Disciplines	I99	Crime & Legal-Related N.E.C.
B60	Adult Education	E62	Emergency Medical Services & Transport	G92	Biomedicine & Bioengineering		
B70	Libraries			G94	Geriatrics		
B80	Student Services			G96	Neurology & Neuroscience		
B82	Scholarships & Student Financial Aid			G98	Pediatrics		
B83	Student Sororities & Fraternities						
B84	Alumni Associations						
B90	Educational Services						

Appendix A: National Taxonomy of Exempt Entities (NTEE) Codes (Continued)

Employment		L25	Housing Rehabilitation	O12	Fundraising & Fund Distribution	International, Foreign Affairs & National Security	
Code		L30	Housing Search Assistance	O19	Support N.E.C.	Code	
J01	Alliances & Advocacy	L40	Temporary Housing	O20	Youth Centers & Clubs	Q01	Alliances & Advocacy
J02	Management & Technical Assistance	L41	Homeless Shelters	O21	Boys Clubs	Q02	Management & Technical Assistance
J03	Professional Societies & Associations	L4A	Hotels (except Casino Hotels) & Motels	O22	Girls Clubs	Q03	Professional Societies & Associations
J05	Single Organization Support	L4B	Bed and Breakfast Inns	O23	Boys & Girls Clubs	Q05	Research Institutes & Public Policy Analysis
J11	Consumer Lending	L50	Homeowners & Tenants Associations	O30	Adult & Child - Matching Programs	Q11	Single Organization Support
J12	Fundraising & Fund Distribution	L80	Housing Support	O31	Big Brothers & Big Sisters	Q12	Fundraising & Fund Distribution
J19	Support N.E.C.	L81	Home Improvement & Repairs	O40	Scouting	Q19	Support N.E.C.
J20	Employment Preparation & Procurement	L82	Housing Expense Reduction Support	O41	Boy Scouts of America	Q20	Promotion of International Understanding
J21	Vocational Counseling	L89	Housing & Shelter N.E.C.	O42	Girl Scouts of the U.S.A.	Q21	International Cultural Exchange
J22	Job Training			O43	Camp Fire	Q22	International Academic Exchange
J30	Vocational Rehabilitation	Public Safety, Disaster Preparedness & Relief		O50	Youth Development Programs	Q23	International Exchange N.E.C.
J32	Goodwill Industries	Code		O51	Youth Community Service Clubs	Q30	International Development
J33	Sheltered Employment	M01	Alliances & Advocacy	O52	Youth Development - Agricultural	Q31	International Agricultural Development
J40	Labor Unions	M02	Management & Technical Assistance	O53	Youth Development - Business	Q32	International Economic Development
J99	Employment N.E.C.	M03	Professional Societies & Associations	O54	Youth Development - Citizenship	Q33	International Relief
Food, Agriculture & Nutrition		M05	Research Institutes & Public Policy Analysis	O55	Youth Development - Religious Leadership	Q35	International Democracy & Civil Society Development
Code		M11	Single Organization Support	O99	Youth Development N.E.C.	Q40	International Peace & Security
K01	Alliances & Advocacy	M12	Fundraising & Fund Distribution	Human Services		Q41	Arms Control & Peace
K02	Management & Technical Assistance	M19	Support N.E.C.	Code		Q42	United Nations Associations
K03	Professional Societies & Associations	M20	Disaster Preparedness & Relief Services	P01	Alliances & Advocacy	Q43	National Security
K05	Research Institutes & Public Policy Analysis	M23	Search & Rescue Squads	P02	Management & Technical Assistance	Q50	International Affairs, Foreign Policy & Globalization
K11	Single Organization Support	M24	Fire Prevention	P03	Professional Societies & Associations	Q51	International Economic & Trade Policy
K12	Fundraising & Fund Distribution	M40	Safety Education	P05	Research Institutes & Public Policy Analysis	Q70	International Human Rights
K19	Support N.E.C.	M41	First Aid	P11	Single Organization Support	Q71	International Migration & Refugee Issues
K20	Agricultural Programs	M42	Automotive Safety	P12	Fundraising & Fund Distribution	Q99	International, Foreign Affairs & National Security N.E.C.
K25	Farmland Preservation	M60	Public Safety Benevolent Associations	P19	Support N.E.C.	Civil Rights, Social Action & Advocacy	
K26	Animal Husbandry	M99	Public Safety, Disaster Preparedness & Relief N.E.C.	P20	Human Service Organizations	code	
K28	Farm Bureaus & Granges			P21	American Red Cross	R01	Alliances & Advocacy Organizations
K2A	Other Vegetable (except Potato) & Melon Farming			P22	Urban League	R02	Management & Technical Assistance
K2B	Soil Preparation, Planting, & Cultivating	Recreation & Sports		P24	Salvation Army	R03	Professional Societies & Associations
K2C	Wineries	Code		P26	Volunteers of America	R05	Research Institutes & Public Policy Analysis
K30	Food Programs	N01	Alliances & Advocacy	P27	Young Men's or Women Associations	R11	Single Organization Support
K31	Food Banks & Pantries	N02	Employment Services	P28	Neighborhood Centers	R12	Fundraising & Fund Distribution
K34	Congregate Meals	N03	Professional Societies & Associations	P29	Thrift Shops	R19	Support N.E.C.
K35	Soup Kitchens	N05	Research Institutes & Public Policy Analysis	P30	Children & Youth Services	R20	Civil Rights
K36	Meals on Wheels	N11	Single Organization Support	P31	Adoption	R22	Minority Rights
K40	Nutrition	N12	Fundraising & Fund Distribution	P32	Foster Care	R23	Disabled Persons' Rights
K50	Home Economics	N19	Support N.E.C.	P33	Child Day Care	R24	Womens' Rights
K6A	Meat Markets	N20	Camps	P40	Family Services	R25	Seniors' Rights
K6B	Confectionery & Nut Stores	N2A	RV (Recreational Vehicle) Parks & Campgrounds	P42	Single Parent Agencies	R26	Lesbian & Gay Rights
K6C	Caterers	N2B	Recreational and Vacation Camps (Except Campgrounds)	P43	Family Violence Shelters, Services	R28	Children's Rights
K6D	Mobile Food Services	N30	Physical Fitness & Community Recreational Facilities	P44	In-Home Assistance	R30	Intergroup & Race Relations
K6E	Drinking Places	N31	Community Recreational Centers	P45	Family Services for Adolescent Parents	R40	Voter Education & Registration
K6F	Snack Nonalcoholic Beverage Bars	N32	Parks & Playgrounds	P46	Family Counseling	R60	Civil Liberties
K90	Limited-Service Restaurants	N40	Sports Training Facilities, Agencies	P47	Pregnancy Centers	R61	Reproductive Rights
K91	Supermarkets & Other Grocery (except Convenience) Stores	N50	Recreational Clubs	P50	Personal Social Services	R62	Right to Life
K92	Convenience Stores	N52	Fairs	P51	Financial Counseling	R63	Censorship, Freedom of Speech & Press
K93	Fruit & Vegetable Markets	N60	Amateur Sports	P52	Transportation Assistance	R67	Right to Die & Euthanasia
K94	All Other Specialty Food Stores	N61	Fishing & Hunting	P58	Gift Distribution	R99	Civil Rights, Social Action & Advocacy N.E.C.
K95	Food (Health) Supplement Stores	N62	Basketball	P60	Emergency Assistance	Community Improvement & Capacity Building	
K96	Warehouse Clubs & Supercenters	N63	Baseball & Softball	P61	Travelers' Aid	Code	
K97	Food Service Contractors	N64	Soccer	P62	Victims' Services	S01	Alliances & Advocacy
K98	Full-Service Restaurants	N65	Football	P70	Residential Care & Adult Day Programs	S02	Management & Technical Assistance
K99	Food, Agriculture & Nutrition N.E.C.	N66	Racquet Sports	P71	Adult Day Care	S03	Professional Societies & Associations
Housing & Shelter		N67	Swimming & Other Water Recreation	P73	Group Homes	S05	Research Institutes & Public Policy Analysis
Code		N68	Winter Sports	P74	Hospices	S11	Single Organization Support
L01	Alliances & Advocacy	N69	Equestrian	P75	Supportive Housing for Older Adults	S12	Fund Raising & Fund Distribution
L02	Management & Technical Assistance	N70	Amateur Sports Competitions	P76	Homes for Children & Adolescents	S19	Support N.E.C.
L03	Professional Societies & Associations	N71	Olympics	P77A	Residential Intellectual & Developmental Disability Facilities (Group Homes, Intermediate Care Facilities & Hospitals)	S20	Community & Neighborhood Development
L05	Research Institutes & Public Policy Analysis	N72	Special Olympics	P80	Centers to Support the Independence of Specific Populations	S21	Community Coalitions
L11	Single Organization Support	N80	Professional Athletic Leagues	P81	Senior Centers	S22	Neighborhood & Block Associations
L12	Fundraising & Fund Distribution	N99	Recreation & Sports N.E.C.	P82	Developmentally Disabled Centers		
L19	Support N.E.C.	Youth Development		P83	Womens' Centers		
L20	Housing Development, Construction & Management	Code		P84	Ethnic & Immigrant Centers		
L21	Low-Income & Subsidized Rental Housing	O01	Alliances & Advocacy	P85	Homeless Centers		
L22	Senior Citizens' Housing & Retirement Communities	O02	Management & Technical Assistance	P86	Blind & Visually Impaired Centers		
L24	Independent Housing for People with Disabilities	O03	Professional Societies & Associations	P87	Deaf & Hearing Impaired Centers		
		O05	Research Institutes & Public Policy Analysis	P88	LGBT Centers		
		O11	Single Organization Support	P99	Human Services N.E.C.		

Appendix A: National Taxonomy of Exempt Entities (NTEE) Codes (Continued)

S30	Economic Development	U03	Professional Societies & Associations	V37	Labor Studies	X70	Hinduism
S31	Urban & Community Economic Development	U05	Research Institutes & Public Policy Analysis	V99	Social Science N.E.C.	X80	Religious Media & Communications
S32	Rural Economic Development	U11	Single Organization Support	Public & Societal Benefit		X81	Religious Film & Video
S40	Business & Industry	U12	Fundraising & Fund Distribution	Code		X82	Religious Television
S41	Chambers of Commerce & Business Leagues	U19	Support N.E.C.	W01	Alliances & Advocacy	X83	Religious Printing & Publishing
S43	Small Business Development	U20	General Science	W02	Management & Technical Assistance	X84	Religious Radio
S46	Boards of Trade	U21	Marine Science & Oceanography	W03	Professional Societies & Associations	X90	Interfaith Coalitions
S47	Real Estate Associations	U30	Physical & Earth Sciences	W05	Research Institutes & Public Policy Analysis	X99	Religion Related, N.E.C.
S50	Nonprofit Management	U31	Astronomy	W11	Single Organization Support	Mutual & Membership Benefit	
S80	Community Service Clubs	U33	Chemistry & Chemical Engineering	W12	Fundraising & Fund Distribution	Code	
S81	Women's Service Clubs	U34	Mathematics	W19	Support N.E.C.	Y01	Alliances & Advocacy
S82	Men's Service Clubs	U36	Geology	W20	Government & Public Administration	Y02	Management & Technical Assistance
S99	Community Improvement & Capacity Building N.E.C.	U40	Engineering & Technology	W22	Public Finance, Taxation & Monetary Policy	Y03	Professional Societies & Associations
Philanthropy, Volunteerism & Grantmaking Foundations		U41	Computer Science	W24	Citizen Participation	Y05	Research Institutes & Public Policy Analysis
Code		U42	Engineering	W30	Military & Veterans' Organizations	Y11	Single Organization Support
T01	Alliances & Advocacy	U45	Biological & Life Sciences Research	W40	Public Transportation Systems	Y12	Fundraising & Fund Distribution
T02	Management & Technical Assistance	U99	Science & Technology N.E.C.	W50	Telecommunications	Y19	Support N.E.C.
T03	Professional Societies & Associations	Social Science		W60	Financial Institutions	Y20	Insurance Providers
T05	Research Institutes & Public Policy Analysis	Code		W61	Credit Unions	Y22	Local Benevolent Life Insurance Associations
T11	Single Organization Support	V01	Alliances & Advocacy	W70	Leadership Development	Y23	Mutual Insurance Companies & Associations
T12	Fundraising & Fund Distribution	V02	Management & Technical Assistance	W80	Public Utilities	Y24	Supplemental Unemployment Compensation
T19	Support N.E.C.	V03	Professional Societies & Associations	W90	Consumer Protection	Y25	State-Sponsored Workers' Compensation Reinsurance Organizations
T20	Private Grantmaking Foundations	V05	Research Institutes & Public Policy Analysis	W99	Public & Societal Benefit N.E.C.	Y30	Pension & Retirement Funds
T21	Corporate Foundations	V11	Single Organization Support	Religion-Related		Y33	Teachers' Retirement Fund Associations
T22	Private Independent Foundations	V12	Fund Raising & Fund Distribution	Code		Y34	Employee-Funded Pension Trusts
T23	Private Operating Foundations	V19	Support N.E.C.	X01	Alliances & Advocacy	Y35	Multi-Employer Pension Plans
T30	Public Foundations	V20	Social Science	X02	Management & Technical Assistance	Y40	Fraternal Societies
T31	Community Foundations	V21	Anthropology & Sociology	X03	Professional Societies & Associations	Y41	Fraternal Beneficiary Societies
T40	Voluntaryism Promotion	V22	Economics	X05	Research Institutes & Public Policy Analysis	Y42	Domestic Fraternal Societies
T50	Philanthropy, Charity & Voluntaryism Promotion	V23	Behavioral Science	X11	Single Organization Support	Y43	Voluntary Employees Beneficiary Associations (Non-Government)
T70	Federated Giving Programs	V24	Political Science	X12	Fundraising & Fund Distribution	Y44	Voluntary Employees Beneficiary Associations (Government)
T90	Named Trusts N.E.C.	V25	Population Studies	X19	Support N.E.C.	Y50	Cemeteries
T99	Philanthropy, Voluntaryism & Grantmaking Foundations N.E.C.	V26	Law & Jurisprudence	X20	Christianity	Y99	Mutual & Membership Benefit N.E.C.
Science & Technology		V30	Interdisciplinary Research	X21	Protestant		
Code		V31	Black Studies	X22	Roman Catholic		
U01	Alliances & Advocacy	V32	Women's Study	X30	Judaism		
U02	Management & Technical Assistance	V33	Ethnic Studies	X40	Islam		
		V34	Urban Studies	X50	Buddhism		
		V35	International Studies				
		V36	Gerontology				