

Instructions for Form 1024-A



Department of the Treasury
Internal Revenue Service

(January 2021)

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

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

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Note. Keep a copy of the completed Form 1024-A and all supporting documents for your permanent records.

Future Developments

For the latest information about developments related to Form 1024-A and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1024A](#).

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-A, 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](#).

What's New

Organizations requesting recognition of tax-exempt status under section 501(c)(4) must complete and submit their Form 1024-A application electronically (including paying the correct user fee) using [Pay.gov](#).

How To Get Forms and Publications

Internet. You can access the IRS website 24 hours a day, 7 days a week, at [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](#) 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](#). Otherwise, you can go to [IRS.gov/OrderForms](#) to place an order and have forms mailed to you. You should receive your order within 10 business days.

Overview of Organizations Described in Section 501(c)(4)

How To Request Recognition of Tax-Exempt Status Under Section 501(c)(4)

If you aren't organized for profit and will be operated primarily to promote social welfare to benefit the community, you may qualify for exemption under section 501(c)(4).

A local association of employees may qualify for exemption under section 501(c)(4) if (1) membership is limited to the employees of a designated person or persons in a particular municipality, and (2) the net earnings of the association are devoted exclusively to charitable, educational, or recreational purposes.

Notice requirement. Every new section 501(c)(4) organization must use Form 8976, Notice of Intent to Operate Under Section 501(c)(4), to provide notice to the Internal Revenue Service. You must file Form 8976 within 60 days of formation. Providing notice on Form 8976 is not a determination that the IRS recognizes you as exempt under section 501(c)(4).

Optional application for recognition of exemption. You may (but are not required to) file Form 1024-A, Application for Recognition of Exemption under Section 501(c)(4), to apply for recognition of exemption from federal income tax under section 501(c)(4).

However, to have your tax-exempt status reinstated after 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, even if you had not previously chosen to apply for recognition of exemption.



Submitting Form 1024-A does not satisfy your requirement to file Form 8976.

Requirements for Tax-Exempt Status Under Section 501(c)(4)

To qualify for exemption under section 501(c)(4), no part of your net earnings can inure to the benefit of any private shareholder or individual. If you provide an excess benefit to certain persons, an excise tax may be imposed.

Examples. Types of organizations that are considered to be social welfare organizations are civic associations and volunteer fire companies.

Nonprofit operation. You must submit evidence that you are organized and will be operated on a nonprofit basis. However, such evidence, including the fact that you are organized under a state law relating to nonprofit corporations, won't in itself establish a social welfare purpose.

Social welfare. To establish that you are operated primarily to promote social welfare, your application must show you will operate primarily to further the common good and general welfare of the people of the community, such as by bringing about civic betterment and social improvements.

Examples. An organization that restricts the use of its facilities to employees of selected corporations and their guests is primarily benefiting a private group rather than the community. It therefore doesn't qualify as a section 501(c)(4) organization. Similarly, an organization formed to represent member-tenants of an apartment complex doesn't qualify, since its activities benefit the member-tenants and not all tenants in the community. However, an organization formed to promote the legal rights of all tenants in a particular community may qualify under section 501(c)(4) as a social welfare organization.

Political activity. Promoting social welfare doesn't include direct or indirect participation or intervention in political campaigns on behalf of or in opposition to any candidate for public office. However, if your application demonstrates you are organized primarily to promote social welfare, you can obtain exemption even if you participate legally in some political activity on behalf of or in opposition to candidates for public office.

Social or recreational activity. If social activities will be your primary purpose, you shouldn't file an application for exemption as a social welfare organization. However, you may qualify for exemption as a social club described in section 501(c)(7). See Publication 557, Tax-Exempt Status for Your Organization.

Retirement benefit program. An organization established by its members with its primary activity providing supplemental retirement benefits to its members or death benefits to their beneficiaries doesn't qualify as an exempt social welfare organization. It may qualify under another paragraph of section 501(c) depending on all the facts.

However, a nonprofit association that is established, maintained, and funded by a

local government to provide the only retirement benefits to a class of employees may qualify as a social welfare organization under section 501(c)(4).

Tax treatment of donations.

Contributions to civic leagues or other section 501(c)(4) organizations generally aren't deductible as charitable contributions for federal income tax purposes. They may be deductible as trade or business expenses, if ordinary and necessary in the conduct of the taxpayer's business and not used for political or legislative activities. Donations to volunteer fire companies are deductible on the donor's federal income tax return, but only if made for exclusively public purposes.

For more information on social welfare organizations, see [Life Cycle of a Social Welfare Organization](#).

Specific Organizations

Volunteer fire companies and homeowners' associations should include specific information in their applications to support their requests for recognition of exemption under section 501(c)(4).

Volunteer fire companies. If you wish to obtain exemption as a volunteer fire company or similar organization, you should submit evidence that your members are actively engaged in firefighting and similar disaster assistance, whether you actually own the firefighting equipment, and whether you provide any assistance for your members, such as death and medical benefits in case of injury to them. If you don't have an independent social purpose, such as providing recreational facilities for members, you may be exempt under section 501(c)(3). In this event, you may want to file Form 1023 or Form 1023-EZ, if eligible.

Homeowners' associations. A membership organization formed by a real estate developer to own and maintain common green areas, streets, and sidewalks and to enforce covenants to preserve the appearance of the development should show that it is operated for the benefit of all the residents of the community. The term community generally refers to a geographical unit recognizable as a governmental subdivision, unit, or district thereof. Whether a particular association meets the requirement of benefiting a community depends on the facts and circumstances of each case. Even if an area represented by an association isn't a community, the association can still qualify for exemption if its activities benefit a community.

The association should show that areas such as roadways and park land that it owns and maintains are open to the general public and not just its own

members. It also must show that it doesn't engage in exterior maintenance of private homes.

A homeowners' association that isn't exempt under section 501(c)(4) and that is a condominium management association, a residential real estate management association, or a timeshare association generally can elect under the provisions of section 528 to receive certain tax benefits that, in effect, permit it to exclude its exempt function income from its gross income. To elect these benefits, file a properly completed and timely filed (including extensions) Form 1120-H, U.S. Income Tax Return for Homeowners Associations, instead of Form 1024-A.

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-A, 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-A 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 section 501(c)(4). Answer questions completely. If you believe you previously answered the question, you may 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 section 501(c)(4). 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 section 501(c)(4) 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-A are written in the present tense; however, base your

answers on your past, present, and planned activities.

Language and currency requirements. Complete Form 1024-A and attachments in English. Provide an English translation if your organizational document, bylaws, or any other attachments are in any other language.

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

Purpose of Form

Completed Form 1024-A required to apply for recognition of section 501(c)(4) exemption. Use Form 1024-A to apply for recognition of exemption from federal income tax under section 501(c)(4). If approved, we'll issue a determination letter that describes your tax-exempt status and your qualification to receive tax-deductible charitable contributions.

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

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

TIP Most organizations operating under section 501(c)(4) are required to notify the IRS that they are operating under section 501(c)(4) within 60 days of formation by filing Form 8976 (see Rev. Proc. 2016-41, 2016-30 I.R.B. 165 at [IRS.gov/irb/2016-30_IRB#RP-2016-41](https://www.irs.gov/irb/2016-30_IRB#RP-2016-41)). This requirement isn't met by submitting Form 1024-A.

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

Group Exemption

Don't use Form 1024-A 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-A 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-A.

Application for Reinstatement of Exempt Status and Retroactive Reinstatement

To have your tax-exempt status reinstated after your 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-A 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, 2014-03 I.R.B. 411](https://www.irs.gov/irb/2014-11_2014-03_IRB_411) for details, including additional requirements for retroactive reinstatement.

Requesting Expedited Review

We generally review applications for exemption in the order we receive them. We only expedite processing of an application where a written request presents a compelling reason for processing the application ahead of others. This does not mean your application will be immediately approved or denied. 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-A.

Payments can be made directly from your bank account or by credit or debit

card. You won't be able to submit Form 1024-A without paying the correct fee.

User fee amounts are listed in Rev. Proc. 2020-5, updated annually. For the current Form 1024-A user fee, go to Rev. Proc. 2020-5, 2020-1 I.R.B. 241, at [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 IX of Form 1024-A plus any required attachments.

Attachments to Form 1024-A

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

[Pay.gov](https://www.pay.gov) can accommodate only one uploaded file. Before submitting Form 1024-A, 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-A 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-A.

How to File

As of January 4, 2021, the IRS requires that Form 1024-A 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-A. To submit Form 1024-A, you must:

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

Filing Assistance

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

You may find the following publication available on 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 Foundation).

Signature Requirements

An officer, director, trustee, or other official who is authorized to sign for the organization must digitally sign Form 1024-A at the end of Part IX. 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.



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-A

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 under section 501(c)(4), we'll send you a determination letter stating that you're exempt under section 501(c)(4).

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 section 501(c)(4). 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-A 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 and in the instructions to the annual returns listed in Figure 1.



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



If a Form 990-series return is due while your 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(c)(4), status, the information that will be open for public inspection includes the following.

- Your complete Form 1024-A and any supporting documents.

- All correspondence between you and the IRS concerning Form 1024-A, including Form 2848.
- Your determination letter.
- Annual information returns (Form 990, 990-EZ, or 990-N) including schedules, except for the names and addresses of contributors and other identifying information about contributors.

Information not available for public inspection. The following items won't be open for public inspection.

- Any information relating to a trade secret, patent, style of work, or apparatus that, if released, would adversely affect you (we must approve withholding this information).
- Any other information that would adversely affect national defense (we must approve withholding this information).
- User fee payment information.
- Contributors' names and addresses and other identifying information about contributors included with Form 990 or 990-EZ.

When 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 only delete the information that isn't open for public inspection.

If you post the documents on your website, you can give any person requesting copies the website where the documents may be found, but you don't need to provide copies of the information. However, even if these documents are posted on your website, you must still allow public inspection without charge at your main office during regular business hours.

Documents aren't considered available for public inspection on a website if the otherwise disclosable information is edited or subject to editing by a third party when

posted. To date, the IRS hasn't approved any third-party websites for posting.

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

Figure 1. 990 Series Forms filed by Exempt Organizations

Type of Annual Return	Who Should File
Form 990, Return of Organization Exempt from Income Tax	Section 501(c)(4) organizations
Form 990-EZ, Short Form Return of Organization Exempt from Income Tax	Section 501(c)(4) organizations whose gross receipts during the year were less than \$200,000 and total assets at the end of the year were less than \$500,000
Form 990-T, Exempt Organization Business Income Tax Return	Section 501(c)(4) organizations that have gross unrelated business income of \$1,000 or more
Form 990-N Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ	Section 501(c)(4) organizations with gross receipts of \$50,000 or less can file a Form 990-N if they choose not to file a Form 990 or Form 990-EZ instead

Foreign Organizations

Foreign organizations are those that were created in countries other than the U.S., its territories, or its possessions. Foreign organizations may apply for tax-exempt status on income earned in the U.S. in the same way that domestic organizations apply for exempt status. See Language and currency requirements, earlier.

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 U.S. 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 U.S. 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-A to apply for recognition of exempt status under section 501(c)(4).

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

Specific Instructions

Part I

Part I, Line	Part I, Identification of Applicant
1	Enter your complete name exactly as it appears in your organizing document, including amendments.
2	If you have an "in care of" name, enter it here; otherwise, leave this space blank.
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.
10	Employer Identification Number. 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 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). TIP 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. CAUTION! Don't use the EIN of a related or other organization.
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. TIP Check your bylaws or other rules of operation for consistency with the tax year you enter here.
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-A.
13	Provide a daytime telephone number for the contact listed on Line 12.
14	You may provide a fax number for the contact listed on Line 12.
15	Pay.gov will populate this field with the current user fee for filing Form 1024-A.
16	If you have a website, enter its 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-A.
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-A must be listed within the first five entries of Line 17.

Part II

Part II, Line	Part II. Organizational Structure
	You must be a corporation, limited liability company, unincorporated association, or trust to be tax exempt under section 501(c)(4). Sole proprietorships, partnerships, or loosely affiliated groups of individuals aren't eligible.
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 is 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. TIP If you're an LLC and want to be treated as a disregarded entity by a tax-exempt member, 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. TIP 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. CAUTION! If your trust agreement continues to provide for distributions for non-charitable interests, you won't qualify for tax-exempt status.

Part II, Line	Part II. Organizational Structure
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.
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 U.S., its territories and possessions, federally recognized Indian tribal or Alaska native governments, or the District of Columbia.
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

Part III, Line	Part III. Your Activities
	REMINDER Answer all questions in this part as they pertain to your past, present, and planned activities.
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 501(c)(4) exempt status based on the information in your application. For each past, present, or planned activity, include information that answers the following questions: • What is the activity? • Who conducts the activity? • 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?
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 the 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.urban.org. TIP NTEE codes are also used for purposes other than identification of organizations described in section 501(c)(4). Therefore, all codes in the list don't necessarily correspond to a section 501(c)(4) purpose.
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.
4	If you (including any predecessor organization) lost your section 501(c)(3) status due to carrying on propaganda or otherwise attempting to influence legislation or due to participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for public office, then you will not be treated as an organization described in section 501(c)(4). This rule will not apply if you were a church or church-affiliated organization described in section 501(h)(5) in the tax year immediately preceding the tax year in which section 501(c)(3) status was lost.
5	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.
5a	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.
7	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
8	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.
8a	Answer "Yes" if you make grants, loans, or other distributions (such as goods) to a foreign organization.
8e-g	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.
9	A foreign country is a country other than the U.S., its territories and possessions, and the District of Columbia.

Part III, Line	Part III. Your Activities
9a-c	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 .
10	Answer "Yes" if you are a membership organization formed to own and maintain common green areas, streets, and sidewalks and to enforce covenants to preserve the appearance of a development.
11	Answer "Yes" if your membership is limited to employees of a designated person or persons in a particular municipality and your net earnings will be devoted exclusively to charitable, educational, or recreational purposes.

Part IV

Part IV, Line	Part IV. Compensation and Other Financial Arrangements
1	Answer "Yes" if you do or will pay compensation to your officers, directors, trustees, employees, members, or independent contractors.
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.
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.
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 to which you will purchase or sell goods, services, or assets from or to; or • Possesses more than 35% ownership interest in any organization to which you will purchase or sell goods, services, or assets from or to. 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.
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.
4	Indicate if you perform any services for any other organization or individual for which you receive a fee.
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

Part V	Part V. Financial Data																								
A. Line	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. CAUTION! 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.																								
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 in line 2.																								
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.																								
3	Enter your gross income from dividends, interest, payments received on securities, loans, rents, and royalties that are held for investment purposes.																								
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. (You can take this amount from Form 990-T, if filed.) See Pub. 598 for additional information regarding unrelated business income.																								
5	Enter amounts any local tax authority collects from the public on your behalf.																								
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.																								
7	Enter the total income from all sources not reported on lines 1 through 6, or lines 9 and 11. Provide an itemized list showing each type and amount of income included on this line. Also, briefly describe each type of income.																								
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. Example. 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 in 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.																								
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 in line 24. You may use the format in Figure 2. Figure 2. Net Gain or Loss On Sales of Capital Assets <table border="1"> <thead> <tr> <th></th><th colspan="3">Categories</th></tr> <tr> <th></th><th>(A) Real Estate</th><th>(B) Securities</th><th>(C) Other</th></tr> </thead> <tbody> <tr> <td>1. Gross Sales Price of assets (other than inventory) by category</td><td></td><td></td><td></td></tr> <tr> <td>2. Less: Cost or other basis and sales expense</td><td></td><td></td><td></td></tr> <tr> <td>3. Gain or (loss). Subtract line 2 from line 1.</td><td></td><td></td><td></td></tr> <tr> <td>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.</td><td></td><td></td><td></td></tr> </tbody> </table>		Categories				(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 2 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.			
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13	Enter the total expenses you incur for soliciting gifts, grants, and contributions included on line 1. Include fees paid to professional fund raisers for soliciting gifts, grants, and contributions.																								

Part V	Part V. Financial Data
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.
15	Enter total payments you make to or for the benefit of your members. Provide an itemized list in line 25, 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.
16	Enter the total amount of compensation you pay to your officers, directors, and trustees.
17	Enter the total amount of salaries you pay to employees (not reported on line 16 above).
18	Enter your total interest expense for the year. Don't include mortgage interest treated as an occupancy expense on line 19.
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.
20	Enter the total depreciation, depletion, and similar expenses you incur.
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.
22	Enter any expenses you didn't include in the lines above, such as for program services. Provide an itemized list in line 24, showing the type and amount of each significant expense.
B, Line	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.
1	Enter your total 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), and petty cash funds.
2	Enter your total accounts receivable that arose from the sale of goods and/or performance of services, less any reserve for bad debt.
3	Enter the amount of materials, goods, and supplies you purchased or manufactured and held to be sold or used in some future period.
4	Enter the total amount of bonds or notes you issued that will be repaid to you. Provide an itemized list in 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.
5	Enter the total fair market value of corporate stocks you hold. Provide an itemized list of your corporate stock holdings in line 19. For stock of closely held corporations, list the name of the corporation, a brief summary of the corporation's capital structure, the number of shares held, and their value as carried on your books. If such valuation doesn't reflect current fair market value, also include fair market value. For stock traded on an organized exchange or in substantial quantities over the counter, the schedule should show the name of the corporation, a description of the stock and the principal exchange on which it is traded, the number of shares held, and their value as carried on the organization's books.
6	Enter your total amount of loans (personal and mortgage loans) receivable. Provide an itemized list 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.
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 in line 19 identifying and reporting the book value of each building/item of equipment held for investment purposes.
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 of these assets held at the end of the current tax year/period, including the cost or other basis.
9	Enter the total book value of land not held for investment purposes.
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 assets in line 19.
12	Enter the total of accounts your accounts payable to suppliers and others, such as salaries payable, accrued payroll taxes, and interest payable.
13	Enter the total unpaid portion of grants and contributions you committed to pay to other organizations or individuals.
14	Enter the total of your mortgages and other notes payable outstanding at the end of the current year/period. Provide an itemized list in line 19 showing each note separately and the lender's name, purpose of loan, repayment terms, interest rate, and original amount.
15	Enter the total amount of any other liabilities not reported on lines 12 through 14. Provide an itemized list in line 19 of these liabilities, including the amounts you owe.
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

Part VI, Line	Part VI, Effective Date
1	Use the formation date you listed in Part II, line 2, and the date you submit this electronic form and required user fee payment to determine whether you're submitting this application within 27 months of the end of the month in which you were formed.
2	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. Revenue Procedure 2014-11, 2014-3 I.R.B 411, establishes several different procedures for reinstating 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.
2a	Select the section of Revenue Procedure 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 three 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 this item, 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. CAUTION! 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 this item, 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 the Revocation List Auto-Revocation List at apps.irs.gov/app/eos/. By selecting this item, 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

Part VII	Part VII. Annual Filing Requirement
	Most organizations must file an annual notice (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). CAUTION! If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.
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 8940, 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 states 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

Part VIII	Part VIII. Notification Requirement Under Section 506
	Section 506 requires an organization notify the IRS of its intent to operate as a section 501(c)(4) organization. Form 8976, Notice of Intent to Operate Under Section 501(c)(4), must be submitted electronically at services.irs.gov/datamart/login.do, and requires payment of a user fee at Pay.gov. You can find more information about section 501(c)(4) notification requirements at irs.gov/form8976. TIP For certain exceptions to the requirement to submit Form 8976 for organizations in existence as of July 8, 2016, see Rev. Proc. 2016-41 for information regarding the timing for submitting the notification.
1	Answer "Yes" if you submitted Form 8976 within 60 days of your formation date. If you answer "No," explain why you did not submit the notification.

Part IX

Part IX	Part IX - Signature
	Signature requirements. An officer, director, trustee, or other official who is authorized to sign for the organization must sign Form 1024-A. The signature must be accompanied by the title or authority of the signer and the date. TIP The person signing Form 1024-A must be listed as an officer, director, or trustee within the first five entries of Part I, Line 17.

Upload Checklist

Upload checklist	Upload checklist
	Documents to upload. Check the boxes to indicate which documents are included in the file you upload with your application. 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 listed documents are not required. 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 can accommodate only one uploaded file. Consolidate your attachments into a single PDF file not to exceed 15MB. If your PDF file exceeds the 15MB limit, remove any items over the limit and contact IRS Customer Accounts Services at 877-829-5500 for assistance on how to submit the removed items.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax

returns and return information are confidential, as required by section 6103. However, certain returns and return information of tax-exempt organizations and trusts are subject to public disclosure and inspection, as provided by section 6104.

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

circumstances. The estimated burden for tax exempt organizations filing this form is approved under OMB control number 1545-0047 and is included in the estimates shown in the instructions for their information return.

Comments and suggestions. If you have comments concerning the accuracy

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

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

I

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)					
A03 Professional Societies & Associations			E86 Patient & Family Support					
A05 Research Institutes & Public Policy Analysis			E90 Nursing					
A11 Single Organization Support			E91 Nursing Facilities					
A12 Fund Raising & Fund Distribution			E92 Home Health Care					
A19 Support N.E.C.			E99 Health Care N.E.C.					
A20 Arts & Culture			Mental Health & Crisis Intervention					
A23 Cultural & Ethnic Awareness								
A24 Folk Arts								
A25 Art Education								
A26 Arts & Humanities Councils & Agencies								
A27 Community Celebrations								
A30 Media & Communications								
A31 Film & Video								
A32 Television								
A33 Printing & Publishing								
A34 Radio								
A40 Visual Arts		Voluntary Health Associations & Medical Disciplines						
A50 Museums								
A51 Art Museums								
A52 Children's Museums								
A54 History Museums								
A56 Natural History & Natural Science Museums								
A57 Science & Technology Museums								
A60 Performing Art								
A61 Performing Arts Centers								
A62 Dance								
A63 Ballet		Code						
A65 Theater								
A68 Music								
A69 Symphony Orchestras								
A6A Opera								
A6B Singing & Choral Groups								
A6C Bands & Ensembles								
A6E Performing Arts Schools								
A70 Humanities Organizations								
A80 Historical Organizations								
A82 Historical Societies & Historic Preservation								
A84 Commemorative Events								
A90 Arts Service								
A99 Arts, Culture & Humanities N.E.C.								
Education			Health Care					
Code								
B01 Alliances & Advocacy Organizations								
B02 Management & Technical Assistance								
B03 Professional Society & Associations								
B05 Research Institutes & Public Policy Analysis								
B11 Single Organization Support								
B12 Fundraising & Fund Distribution								
B19 Support N.E.C.								
B20 Elementary & Secondary Schools								
B21 Preschools								
B24 Primary & Elementary Schools								
B25 Secondary & High Schools								
B28 Special Education								
B29 Charter Schools								
B30 Vocational & Technical Schools								
B40 Higher Education Institutions								
B41 Two-Year Colleges								
B42 Two-Year Colleges								
B43 Undergraduate Colleges								
B50 Graduate & Professional Schools								
B60 Adult Education								
B70 Libraries								
B80 Student Services								
B82 Scholarships & Student Financial Aid								
B83 Student Sororities & Fraternities								
B84 Alumni Associations								
B90 Educational Services								
Code						Code		
H01 Alliances & Advocacy								
H02 Management & Technical Assistance								
H03 Professional Societies & Associations								
H05 Research Institute & Public Policy Analysis								
H11 Single Organization Support								
H12 Fundraising & Fund Distribution								
H19 Support N.E.C.								
H20 Birth Defects & Genetic Diseases Research								
H25 Down Syndrome Research								
H30 Cancer Research								
H32 Breast Cancer Research								
H40 Diseases of Specific Organs Research								
H41 Eye Diseases, Blindness & Vision Impairments Research								
H42 Ear & Throat Diseases Research								
H43 Heart & Circulatory System Diseases & Disorders Research								
H44 Kidney Diseases Research								
H45 Lung Diseases Research								
H48 Brain Disorders Research								
H50 Nerve, Muscle & Bone Diseases Research								
H51 Arthritis Research								
H54 Epilepsy Research								
H60 Allergy-Related Diseases Research								
H61 Asthma Research								
H70 Digestive Diseases & Disorders Research								
H80 Specifically Named Diseases Research								
H81 AIDS Research								
H83 Alzheimer's Disease Research								
H84 Autism Research								
H90 Medical Disciplines Research								
H92 Biomedicine & Bioengineering Research								
H94 Geriatrics Research								
H96 Neurology & Neuroscience Research								
H98 Pediatrics Research								
H99 Medical Research N.E.C.								
H9B Surgical Specialties Research								
Crime & Legal-Related			Code					
Code								
I01 Alliances & Advocacy								
I02 Management & Technical Assistance								
I03 Professional Societies & Associations								
I05 Research Institutes & Public Policy Analysis								
I11 Single Organization Support								
I12 Fundraising & Fund Distribution								
I19 Support N.E.C.								
I20 Crime Prevention								
I21 Youth Violence Prevention								
I23 Drunk Driving-Related								
I30 Correctional Facilities								
I31 Half-Way Houses for Offenders & Ex-Offenders								
I40 Rehabilitation Services for Offenders								
I43 Inmate Support								
I44 Prison Alternatives								
I50 Administration of Justice								
I51 Dispute Resolution & Mediation								
I60 Law Enforcement								
I70 Protection Against Abuse								
I71 Spouse Abuse Prevention								
I72 Child Abuse Prevention								
I73 Sexual Abuse Prevention								
I80 Legal Services								
I83 Public Interest Law								
I99 Crime & Legal-Related N.E.C.								

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.	
J01	Alliances & Advocacy	L40	Temporary Housing	O20	Youth Centers & Clubs	
J02	Management & Technical Assistance	L41	Homeless Shelters	O21	Boys Clubs	
J03	Professional Societies & Associations	L4A	Hotels (except Casino Hotels) & Motels	O22	Girls Clubs	
J05	Single Organization Support	L4B	Bed and Breakfast Inns	O23	Boys & Girls Clubs	
J11	Consumer Lending	L50	Homeowners & Tenants Associations	O30	Adult & Child - Matching Programs	
J12	Fundraising & Fund Distribution	L80	Housing Support	O31	Big Brothers & Big Sisters	
J19	Support N.E.C.	L81	Home Improvement & Repairs	O40	Scouting	
J20	Employment Preparation & Procurement	L82	Housing Expense Reduction Support	O41	Boy Scouts of America	
J21	Vocational Counseling	L99	Housing & Shelter N.E.C.	O42	Girl Scouts of the U.S.A.	
J22	Job Training	Public Safety, Disaster Preparedness & Relief		O43	Camp Fire	
J30	Vocational Rehabilitation	Code		O50	Youth Development Programs	
J32	Goodwill Industries	M01	Alliances & Advocacy	O51	Youth Community Service Clubs	
J33	Sheltered Employment	M02	Management & Technical Assistance	O52	Youth Development - Agricultural	
J40	Labor Unions	M03	Professional Societies & Associations	O53	Youth Development - Business	
J99	Employment N.E.C.	M05	Research Institutes & Public Policy Analysis	O54	Youth Development - Citizenship	
Food, Agriculture & Nutrition		M11	Single Organization Support	O55	Youth Development - Religious Leadership	
Code		M12	Fundraising & Fund Distribution	O99	Youth Development N.E.C.	
K01	Alliances & Advocacy	M19	Support N.E.C.	Human Services		
K02	Management & Technical Assistance	M20	Disaster Preparedness & Relief Services	Code		
K03	Professional Societies & Associations	M23	Search & Rescue Squads	P01	Alliances & Advocacy	
K05	Research Institutes & Public Policy Analysis	M24	Fire Prevention	P02	Management & Technical Assistance	
K11	Single Organization Support	M40	Safety Education	P03	Professional Societies & Associations	
K12	Fundraising & Fund Distribution	M41	First Aid	P05	Research Institutes & Public Policy Analysis	
K19	Support N.E.C.	M42	Automotive Safety	P11	Single Organization Support	
K20	Agricultural Programs	M60	Public Safety Benevolent Associations	P12	Fundraising & Fund Distribution	
K25	Farmland Preservation	M99	Public Safety, Disaster Preparedness & Relief N.E.C.	P19	Support N.E.C.	
K26	Animal Husbandry	Recreation & Sports		P20	Human Service Organizations	
K28	Farm Bureaus & Granges	Code		P21	American Red Cross	
K2A	Other Vegetable (except Potato) & Melon Farming	N01	Alliances & Advocacy	P22	Urban League	
K2B	Soil Preparation, Planting, & Cultivating	N02	Employment Services	P24	Salvation Army	
K2C	Wineries	N03	Professional Societies & Associations	P26	Volunteers of America	
K30	Food Programs	N05	Research Institutes & Public Policy Analysis	P27	Young Men's or Women Associations	
K31	Food Banks & Pantries	N11	Single Organization Support	P28	Neighborhood Centers	
K34	Congregate Meals	N12	Fundraising & Fund Distribution	P29	Thrift Shops	
K35	Soup Kitchens	N19	Support N.E.C.	P30	Children & Youth Services	
K36	Meals on Wheels	N20	Camps	P31	Adoption	
K40	Nutrition	N2A	RV (Recreational Vehicle) Parks & Campgrounds	P32	Foster Care	
K50	Home Economics	N2B	Recreational and Vacation Camps (Except Campgrounds)	P33	Child Day Care	
K6A	Meat Markets	N30	Physical Fitness & Community Recreational Facilities	P40	Family Services	
K6B	Confectionery & Nut Stores	N31	Community Recreational Centers	P42	Single Parent Agencies	
K6C	Caterers	N32	Parks & Playgrounds	P43	Family Violence Shelters, Services	
K6D	Mobile Food Services	N40	Sports Training Facilities, Agencies	P44	In-Home Assistance	
K6E	Drinking Places	N50	Recreational Clubs	P45	Family Services for Adolescent Parents	
K6F	Snack Nonalcoholic Beverage Bars	N52	Fairs	P46	Family Counseling	
K90	Limited-Service Restaurants	N60	Amateur Sports	P47	Pregnancy Centers	
K91	Supermarkets & Other Grocery (except Convenience) Stores	N61	Fishing & Hunting	P50	Personal Social Services	
K92	Convenience Stores	N62	Basketball	P51	Financial Counseling	
K93	Fruit & Vegetable Markets	N63	Baseball & Softball	P52	Transportation Assistance	
K94	All Other Specialty Food Stores	N64	Soccer	P58	Gift Distribution	
K95	Food (Health) Supplement Stores	N65	Football	P60	Emergency Assistance	
K96	Warehouse Clubs & Supercenters	N66	Racquet Sports	P61	Travelers' Aid	
K97	Food Service Contractors	N67	Swimming & Other Water Recreation	P62	Victims' Services	
K98	Full-Service Restaurants	N68	Winter Sports	P70	Residential Care & Adult Day Programs	
K99	Food, Agriculture & Nutrition N.E.C.	N69	Equestrian	P71	Adult Day Care	
Housing & Shelter		N6A	Golf	P73	Group Homes	
Code		N70	Amateur Sports Competitions	P74	Hospices	
L01	Alliances & Advocacy	N71	Olympics	P75	Supportive Housing for Older Adults	
L02	Management & Technical Assistance	N72	Special Olympics	P76	Homes for Children & Adolescents	
L03	Professional Societies & Associations	N80	Professional Athletic Leagues	P7A	Residential Intellectual & Developmental Disability Facilities (Group Homes, Intermediate Care Facilities & Hospitals)	
L05	Research Institutes & Public Policy Analysis	N99	Recreation & Sports N.E.C.	P80	Centers to Support the Independence of Specific Populations	
L11	Single Organization Support	Youth Development		P81	Senior Centers	
L12	Fundraising & Fund Distribution	Code		P82	Developmentally Disabled Centers	
L19	Support N.E.C.	O01	Alliances & Advocacy	P83	Womens' Centers	
L20	Housing Development, Construction & Management	O02	Management & Technical Assistance	P84	Ethnic & Immigrant Centers	
L21	Low-Income & Subsidized Rental Housing	O03	Professional Societies & Associations	P85	Homeless Centers	
L22	Senior Citizens' Housing & Retirement Communities	O05	Research Institutes & Public Policy Analysis	P86	Blind & Visually Impaired Centers	
L24	Independent Housing for People with Disabilities	O11	Single Organization Support	P87	Deaf & Hearing Impaired Centers	
				P88	LGBT Centers	
				P99	Human Services N.E.C.	
				Civil Rights, Social Action & Advocacy		
				code		
				R01	Alliances & Advocacy Organizations	
				R02	Management & Technical Assistance	
				R03	Professional Societies & Associations	
				R05	Research Institutes & Public Policy Analysis	
				R11	Single Organization Support	
				R12	Fundraising & Fund Distribution	
				R19	Support N.E.C.	
				R20	Civil Rights	
				R22	Minority Rights	
				R23	Disabled Persons' Rights	
				R24	Womens' Rights	
				R25	Seniors' Rights	
				R26	Lesbian & Gay Rights	
				R28	Childrens' Rights	
				R30	Intergroup & Race Relations	
				R40	Voter Education & Registration	
				R60	Civil Liberties	
				R61	Reproductive Rights	
				R62	Right to Life	
				R63	Censorship, Freedom of Speech & Press	
				R67	Right to Die & Euthanasia	
				R99	Civil Rights, Social Action & Advocacy N.E.C.	
				Community Improvement & Capacity Building		
				Code		
				S01	Alliances & Advocacy	
				S02	Management & Technical Assistance	
				S03	Professional Societies & Associations	
				S05	Research Institutes & Public Policy Analysis	
				S11	Single Organization Support	
				S12	Fund Raising & Fund Distribution	
				S19	Support N.E.C.	
				S20	Community & Neighborhood Development	
				S21	Community Coalitions	
				S22	Neighborhood & Block Associations	

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 Code		X81	Religious Film & Video
S40	Business & Industry	U12	Fundraising & Fund Distribution	W01	Alliances & Advocacy	X82	Religious Television
S41	Chambers of Commerce & Business Leagues	U19	Support N.E.C.	W02	Management & Technical Assistance	X83	Religious Printing & Publishing
S43	Small Business Development	U20	General Science	W03	Professional Societies & Associations	X84	Religious Radio
S46	Boards of Trade	U21	Marine Science & Oceanography	W05	Research Institutes & Public Policy Analysis	X90	Interfaith Coalitions
S47	Real Estate Associations	U30	Physical & Earth Sciences	W11	Single Organization Support	X99	Religion Related, N.E.C.
S50	Nonprofit Management	U31	Astronomy	W12	Fundraising & Fund Distribution	Mutual & Membership Benefit Code	
S80	Community Service Clubs	U33	Chemistry & Chemical Engineering	W19	Support N.E.C.	Y01	Alliances & Advocacy
S81	Womens' Service Clubs	U34	Mathematics	W20	Government & Public Administration	Y02	Management & Technical Assistance
S82	Mens' Service Clubs	U36	Geology	W22	Public Finance, Taxation & Monetary Policy	Y03	Professional Societies & Associations
S99	Community Improvement & Capacity Building N.E.C.	U40	Engineering & Technology	W24	Citizen Participation	Y05	Research Institutes & Public Policy Analysis
Philanthropy, Volunteerism & Grantmaking Foundations Code		U41	Computer Science	W30	Military & Veterans' Organizations	Y11	Single Organization Support
T01	Alliances & Advocacy	U42	Engineering	W40	Public Transportation Systems	Y12	Fundraising & Fund Distribution
T02	Management & Technical Assistance	U50	Biological & Life Sciences Research	W50	Telecommunications	Y19	Support N.E.C.
T03	Professional Societies & Associations	U99	Science & Technology N.E.C.	W60	Financial Institutions	Y20	Insurance Providers
T05	Research Institutes & Public Policy Analysis	Social Science 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 Code		Y33	Teachers' Retirement Fund Associations
T22	Private Independent Foundations	V12	Fund Raising & Fund Distribution	X01	Alliances & Advocacy	Y34	Employee-Funded Pension Trusts
T23	Private Operating Foundations	V19	Support N.E.C.	X02	Management & Technical Assistance	Y35	Multi-Employer Pension Plans
T30	Public Foundations	V20	Social Science	X03	Professional Societies & Associations	Y40	Fraternal Societies
T31	Community Foundations	V21	Anthropology & Sociology	X05	Research Institutes & Public Policy Analysis	Y41	Fraternal Beneficiary Societies
T40	Volunteerism Promotion	V22	Economics	X11	Single Organization Support	Y42	Domestic Fraternal Societies
T50	Philanthropy, Charity & Volunteerism Promotion	V23	Behavioral Science	X12	Fundraising & Fund Distribution	Y43	Voluntary Employees Beneficiary Associations (Non-Government)
T70	Federated Giving Programs	V24	Political Science	X19	Support N.E.C.	Y44	Voluntary Employees Beneficiary Associations (Government)
T90	Named Trusts N.E.C.	V25	Population Studies	X20	Christianity	Y50	Cemeteries
T99	Philanthropy, Voluntarism & Grantmaking Foundations N.E.C.	V26	Law & Jurisprudence	X21	Protestant	Y99	Mutual & Membership Benefit N.E.C.
Science & Technology Code		V30	Interdisciplinary Research	X22	Roman Catholic		
U01	Alliances & Advocacy	V31	Black Studies	X30	Judaism		
U02	Management & Technical Assistance	V32	Women's Study	X40	Islam		
		V33	Ethnic Studies	X50	Buddhism		
		V34	Urban Studies				
		V35	International Studies				
		V36	Gerontology				