

Form 1023-EZ Instructions

Overview of Section 501(c)(3) Organizations

Who Is Eligible for Section 501(c)(3) Status?

Organizations organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition, or for the prevention of cruelty to children or animals are eligible to file Form 1023 to obtain recognition of exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code.

Application not necessary. The following types of organizations may be considered tax exempt under section 501(c)(3) even if they do not file Forms 1023 or 1023-EZ.

- Churches, including synagogues, temples, and mosques.
- Integrated auxiliaries of churches and conventions or associations of churches.
- Any organization that has gross receipts in each taxable year of normally not more than \$5,000.

Even though the above organizations are not required to file Forms 1023 or 1023-EZ to be tax exempt, these organizations may choose to file them in order to receive a determination letter that recognizes their section 501(c)(3) status and specifies whether contributions to them are tax deductible.

Take note that even though these organizations may not be required to file Forms 1023 or 1023-EZ, they may be liable for annual filing requirements (see Pub. 557).

Qualification of a Section 501(c)(3) Organization

There are two key requirements for an organization to be exempt from federal income tax under section 501(c)(3). A 501(c)(3) organization must be organized and operated exclusively for one or more exempt purposes.

Organized. An organization must be organized as a corporation (including a limited liability company), trust, or unincorporated association. The organizing document (articles of incorporation if you are a corporation, articles of organization if you are a limited liability company, articles of association or constitution if you are an association, or trust agreement or declaration of trust if

you are a trust) must limit the organization's purpose(s) and permanently dedicate its assets to exempt purposes.

Operated. An organization must be operated to further one or more of the exempt purposes stated in its organizing document. Certain other activities are prohibited or restricted, including, but not limited to, the following activities. A 501(c)(3) organization must:

- Absolutely refrain from participating in the political campaigns of candidates for local, state, or federal office.
- Absolutely ensure that its assets and earnings do not unjustly enrich board members, officers, key management employees, or other insiders.
- Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially.
- Not operate for the primary purpose of conducting a trade or business that is not related to its exempt purpose(s).
- Not engage in activities that are illegal or violate fundamental public policy.
- Restrict its legislative activities.

Legislative activity. An organization does not qualify for section 501(c)(3) status if a substantial part of its activities is attempting to influence legislation.

Form 5768. Most public charities are eligible to elect to make expenditures to influence legislation by filing Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation. By filing Form 5768, an eligible organization's legislative activities will be measured solely by an expenditure limit rather than by the "no substantial amount" limit. For additional information on the expenditure limit or the no substantial amount limit, see Publication 557, Tax-Exempt Status for Your Organization.

For this purpose, "legislation" includes action by Congress, a state legislature, a local council, or a similar governing body, with respect to acts, bills, resolutions or similar items (such as legislative confirmation of appointive offices). Legislation also includes action by the public in a referendum, ballot initiative, constitutional amendment, or similar procedure. Legislation generally does not include actions by executive, judicial, or administrative bodies. Organizations may involve themselves in issues of public policy without being engaged in legislative activity. For example, organizations may conduct educational meetings, prepare and distribute educational materials, or otherwise consider public policy issues. Similarly, an organization may appear before a governmental body to offer testimony about a decision that may affect the organization's existence.

Political campaign intervention. All 501(c)(3) organizations are absolutely prohibited from directly or indirectly participating or intervening in any political campaign on behalf of (or in opposition to) any candidate for elective public

office. Non-partisan voter education activities (including public forums and voter education guides) are permitted. Similarly, non-partisan activities to encourage people to participate in the electoral process, such as voter registration and get-out-the-vote drives, are not prohibited political campaign activity. However, voter education or registration activities that (a) favor one candidate over another, (b) oppose a candidate in some manner, or (c) favor a group of candidates, are prohibited.

Public Charities and Private Foundations

Every organization that qualifies for tax-exempt status under section 501(c)(3) is further classified as either a public charity or a private foundation. For some organizations, the primary distinction between a public charity and a private foundation is an organization's source of financial support.

A public charity has a broad base of support, while a private foundation receives its support from a small number of donors. This classification is important because different tax rules apply to the operations of each entity. Deductibility of contributions to a private foundation is more limited than contributions to a public charity. See Publication 526, Charitable Contributions, for more information on the deductibility of contributions. In addition, private foundations are subject to excise taxes that are not imposed on public charities.

Public charities. The following 501(c)(3) organizations are classified as public charities.

- Churches.
- Schools
- Hospitals, medical research organizations, and cooperative hospital service organizations.
- Organizations that receive substantial support from grants, governmental units, and/or contributions from the general public.
- Organizations that normally receive more than one-third of their support from contributions, membership fees, and gross receipts from activities related to their exempt functions, and not more than one-third of their support from gross investment income and net unrelated business income.
- Organizations that support other public charities.

Private foundation. A 501(c)(3) organization that cannot meet one of the specific exceptions to be classified as a public charity is a private foundation.

*TIP: Classification as a private foundation has nothing to do with the name of the organization. There are many organizations that include the word foundation in their names that are **not** private foundations for tax purposes.*

Private operating foundations. A private foundation that lacks general public support but actively conducts exempt programs (as opposed to making grants to other organizations to conduct exempt activities) may be treated as a private operating foundation. Private operating foundations are subject to more favorable rules than other private foundations in terms of charitable contribution deductions and attracting grants from private foundations. In order to be classified as a private operating foundation, an organization must meet certain support tests.

State Registration Requirements

Tax exemption under section 501(c)(3) is a matter of federal law. After receiving federal tax exemption, you may also be required to register with one or more states to solicit for contributions or to obtain exemption from state taxes. The National Association of State Charity Officials (NASCO) maintains a website that provides informational links to the various states for these purposes. It can be accessed at www.nasconet.org.

General Instructions

Purpose of Form

Form 1023-EZ is filed by organizations to apply for recognition of exemption from federal income tax under section 501(c)(3). Upon acceptance of the form, we will issue a letter that provides written assurance about the organization's tax-exempt status, and its qualification to receive tax-deductible charitable contributions. Every organization qualifying for exemption under section 501(c)(3) will also be classified as either a "public charity" or a "private foundation."

Who Can File This Form

If you would normally file *Form 1023 Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, you may file this form if you are **not** one of the following:

- an organization with projected annual gross receipts expected to exceed \$200,000 in any of the next 3 years or has had annual gross receipts that exceeded \$200,000 in any of the past two years
- an organization with total assets in excess of \$500,000
- a foreign organization
- an organization that is a successor to, or controlled by, an entity suspended under 501(p)
- a limited liability company (LLC)
- a successor to a for-profit entity
- a previously revoked organization or a successor to a previously revoked organization (other than automatic revocation for failure to file Form 990)

- a church or a convention or association of churches described under IRC 509(a)(1) and 170(b)(1)(A)(i)
- a school, college, or university described under IRC 509(a)(1) and 170(b)(1)(A)(ii)
- a hospital or medical research organization under IRC 509(a)(1) and 170(b)(1)(A)(iii)
- an organization applying for exemption as a cooperative hospital service organization under section 501(e)
- an organization applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)
- an organization applying for exemption as a charitable risk pool under section 501(n)
- a supporting organization described under IRC 509(a)(3)
- an organization with a substantial purpose of its activities to provide assistance to individuals with credit counseling activities such as budgeting, personal finance, financial literacy, mortgage foreclosure assistance, or other consumer credit areas
- an organization investing or that plans to invest more than 5% of its assets in hedge funds
- an organization that participates in joint ventures, including partnerships or limited liability companies treated as partnerships, in which it shares profits and losses with partners other than section 501(c)(3) organizations
- an organization that sells or intends to sell carbon credits or carbon offsets
- a health maintenance organization (HMO)
- an accountable care organization (ACO), or an organization with activities that include ACO activities
- a sponsoring organization as defined in section 4966(d)(1) that maintains or intends to maintain one or more Donor Advised Funds
- an organization organized and operated exclusively for testing for public safety and requesting a foundation classification under IRC 509(a)(4)

NOTE: You must complete the eligibility worksheet on page x of these instructions before completing Form 1023-EZ. You are not required to submit the eligibility worksheet with your form.

Placeholder for User Fee Information

When to File (Effective Date of Exemption)

If you file Form 1023-EZ within 27 months after the end of the month in which you were legally formed, and we approve the application, the legal date of formation will be the effective date of your exempt status.

If you do not file Form 1023-EZ within 27 months of formation, the effective date of your exempt status will be the date you filed Form 1023-EZ (postmark date).

If you do not file Form 1023-EZ within 27 months of formation, and you believe you qualify for an earlier effective date than the postmark date, you must file Form 8940 after you receive exemption to request the earlier date. Alternatively, you may complete Form 1023 in its entirety instead of completing Form 1023-EZ.

Where To File

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

If you are using express mail or a delivery service, send the completed Form 1023-EZ to:

Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

Filing Assistance

For help in completing this form or general questions relating to an exempt organization, call the Exempt Organization Customer Account Services toll free at 1-877-829-5500. You may also access information on our website at www.irs.gov/eo.

Listed below are a number of publications that may be helpful to your organization.

- Publication 517, Social Security and Other Information for Members of the Clergy and Religious Workers
- Publication 526, Charitable Contributions
- Publication 557, Tax-Exempt Status for Your Organization
- Publication 598, Tax on Unrelated Business Income of Exempt Organizations
- Publication 1771, Charitable Contributions Substantiation and Disclosure Requirements
- Publication 1828, Tax Guide for Churches and Religious Organizations
- Publication 3079, Gaming Publication for Tax-Exempt Organizations
- Publication 3833, Disaster Relief: Providing Assistance through Charitable Organizations
- Publication 4220, Applying for 501(c)(3) Tax-Exempt Status
- Publication 4221, Compliance Guide for 501(c)(3) Tax-Exempt Organizations
- Publication 78, Cumulative List of Organizations Described in Section 170(c) of the Internal Revenue Code of 1986 (searchable online at www.irs.gov/eo)

Philanthropic Research, Inc., aka GuideStar, a 501(c)(3) nonprofit organization, maintains information about specific section 501(c)(3) organizations (searchable online at www.guidestar.org)

Signature Requirements

An officer, director, trustee, or other official who is authorized to sign for the organization must sign Form 1023-EZ. The signature must be accompanied by the title or authority of the signer and the date. Please clearly print the accompanying information.

Representation

Form 2848. Attach 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.

Form 8821. Form 8821 authorizes us to discuss your application with the person you have appointed. Form 8821 does not 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.

Annual Filing Requirements

If an annual information return or tax return is due while the Form 1023-EZ is pending, complete the return, mark "Application Pending" in the heading, and send the return to the address indicated in the instructions.

Information on return filing requirements and exceptions may be found in Publications 557 and 598.

If you believe you meet an exception to filing Forms 990, 990-EZ, or 990-N, then you may address the issue on Form 8940. Alternatively, you may complete Form 1023 in its entirety instead of completing Form 1023-EZ.

Public Inspection

Information available for public inspection. If we approve exempt status under section 501(c)(3), the following information will be open for public inspection.

- Your complete Form 1023-EZ.
- All correspondence between you and the IRS concerning Form 1023-EZ, including Form 2848.
- The letter we issue approving your exemption.
- Annual information returns (Forms 990, 990-EZ, or 990-PF).
- Schedule A, included with Forms 990 or 990-EZ.
- Schedule B, included with Forms 990 or 990-EZ, except the names and addresses of contributors and other identifying information
- Schedule B, included with Form 990-PF, including names, addresses and other identifying information about contributors.

Making documents available for public inspection. Both you and the IRS must make the information that is subject to disclosure available for public inspection. The public may contact us toll-free at 1-877-829-5500 to request public inspection or copies of the information. The public may also request inspection of the information or a copy of the information directly from you.

An exempt organization may post the documents required to be available for public inspection on its own website. The information return and exemption application materials must be posted exactly as filed with the IRS. Only the information that is not open for public inspection may be deleted.

If an exempt organization posts the documents on its website, it must provide notice of the website address where the documents may be found, but it need not provide copies of the information. However, documents posted on an organization's website must still be made available for public inspection without charge at its main office during regular business hours.

Documents are not 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 has not approved any third party websites for posting. See Publication 557 for additional guidance on public inspection.

Specific Instructions

Before completing the Form 1023-EZ, you must complete the eligibility worksheet located at the end of these instructions. If you meet the eligibility requirements, you must check the box at the top of Form 1023-EZ to attest that you are eligible to file the form. You are not required to submit the eligibility worksheet with your form.

Part I. Identification of Applicant

Line 1. Full name of organization.

Enter your complete name exactly as it appears in your organizing document, including amendments.

Line 2. c/o Name.

If you have an “in care of” name, enter it here.

Line 3. Mailing address.

Enter your complete address where all correspondence will be sent. If mail is not delivered to the street address and you have a P.O. Box, show the box number instead of the street address.

Line 4. Employer Identification Number (EIN).

Enter the nine-digit EIN assigned to you.

Caution: Do not submit this application until you have obtained an EIN.

An EIN is your account number with us and is required regardless of whether you have employees. If you need an EIN, you can apply for one by:

1. Calling 1-800-829-4933.
2. Mailing Form SS-4 to the IRS.
3. Faxing Form SS-4 to a location provided in the Instructions for Form SS-4.

You can get Form SS-4 online at www.irs.gov, or by calling 1-800-829-3676, to order IRS tax forms and publications. If you previously applied for an EIN and have not yet received it, or you are unsure whether you have an EIN, please call our toll-free customer account services number, 1-877-829-5500, for assistance.

Line 5. Month the annual accounting period ends (01-12).

Enter the month that your annual accounting period ends, using a two-digit number format. For example, if your annual accounting period ends December 31, enter “12.” Your annual accounting period is the 12-month period on which your annual financial records are based. Your first tax year could be less than 12 months. Check your bylaws or other rules of operation for consistency with the annual accounting period entered in line 5.

Line 6. List the names, titles, and mailing addresses of all of your officers, directors, and trustees.

Enter the full names, titles, and personal mailing addresses for each of your officers, directors, and/or trustees.

Line 7. Primary contact.

Your primary contact person 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 primary contact person may also be an “authorized representative,” such as an attorney or certified public accountant for whom you have submitted a completed Form 2848.

Line 8. Organization’s website.

Enter your complete website address if you have one.

Part II. Organizational Structure

Line 1. Entity Type.

Only corporations (including limited liability companies), unincorporated associations, and trusts are eligible for tax-exempt status under section 501(c)(3) of the Code. Sole proprietorships, partnerships, or loosely affiliated groups of individuals are not eligible. Even though limited liability companies, are eligible to receive exemption under section 501(c)(3), they are not eligible to apply for exemption using this form. Therefore, check the appropriate box to indicate whether you are a corporation, an association, or you were formed by a trust.

Corporation. A “corporation” is an entity organized under a federal or state statute, or a statute of a federally recognized Indian tribal or Alaskan native government. A corporation’s organizing document is its “articles of incorporation.” You must be incorporated under the non-profit laws of your state.

Unincorporated Association. An “unincorporated association” formed under state law must have at least two members who have signed a written document for a specifically defined purpose.

The articles of organization of an unincorporated association must include the name of your organization, your purpose, the date the document was adopted, and the signatures of at least two individuals.

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

Trust. A trust may be formed by a trust agreement or declaration of trust. A trust may also be formed through a will.

Line 2. Necessary Organizing Document.

Corporation. If formed under state statute, you have a “necessary organizing document” if your articles of incorporation 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.

Unincorporated Association. In order to be a “necessary organizing document,” your articles of organization must include the name of your organization, your purpose, the date the document was adopted, and the signatures of at least two individuals.

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

Trust. In order for your trust agreement, declaration of trust, or will to be a “necessary organizing document,” it must contain appropriate signature(s) and show the exact date it was formed.

Line 3. Formation Date.

Corporation. If you are a corporation, you should enter the date that the appropriate state authority filed your Articles of Incorporation.

Unincorporated Association. If you are an unincorporated association, you should enter the date that your organizing document was adopted by the signatures of at least two individuals.

Trust. If your trust was formed by a trust agreement or a declaration of trust and does not provide for distributions to non-charitable interests, enter the date the trust was funded. Generally, a trust must be funded with property, such as money, real estate, or personal property to be legally created.

If your trust document provides for distributions for non-charitable interests, enter the date on which these interests expired. If your trust agreement continues to provide for non-charitable interests, you will not qualify for tax-exempt status.

If you were formed by a will, enter the date of death of the testator or the date any non-charitable interests expired, whichever is later.

Line 4. State of Formation

Enter the state in which you were incorporated or otherwise formed. If you are a corporation, this state may not be the state in which you are physically located. For example, if you are physically located in New York, but incorporated in Massachusetts, enter Massachusetts.

Line 5. Purpose clause.

Your organizing document must limit your purposes to those described in section 501(c)(3). Those purposes are: charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals.

The generally accepted legal definition of “charitable” includes relief of the poor, the distressed, or the underprivileged; advancement of religion; advancement of education or science; erecting or maintaining public buildings, monuments, or

works; lessening the burdens of government; lessening neighborhood tensions; eliminating prejudice and discrimination; defending human and civil rights secured by law; and combating community deterioration and juvenile delinquency. Therefore, the phrase “relief of the poor” in your organizing document properly limits your purposes.

If your purposes are limited in some way by referring to section 501(c)(3), your organizing document also properly limits your purposes. For example, the phrase “relief of the elderly within the meaning of section 501(c)(3)” in your organizing document also properly limits your purposes.

However, if the purposes listed in your organizing document are broader than those listed in section 501(c)(3), you should amend your organizing document before applying. A reference to section 501(c)(3) will not ensure that your purposes are limited to those described in section 501(c)(3). All of the language in your organizing document must be considered. The following is an example of an acceptable purpose clause:

The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

See Publication 557 for further information and examples of how to limit your purposes.

Line 6. Activities not in furtherance of exempt purposes.

Placeholder – Still writing this section

Line 7. Dissolution Clause.

Your organizing document must permanently dedicate your assets for a section 501(c)(3) purpose. This means that if you dissolve your organization in the future, your assets must be distributed for an exempt purpose described in section 501(c)(3), or to the federal government, or to a state or local government for a public purpose.

If your organizing document states that your assets would be distributed to members or private individuals or for any purpose other than those provided in section 501(c)(3), you must amend your organizing document to remove such statements.

The following is an example of an acceptable dissolution clause:

Upon the dissolution of this organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal

Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

Naming a specific organization to receive your assets upon dissolution will only be acceptable if your articles state that the specific organization must be exempt under section 501(c)(3) at the time your dissolution takes place and your articles provide for an acceptable alternative if the specific organization is not exempt. See Publication 557 for further information and examples of acceptable language for dedication of assets in your organizing document.

Operation of state law. The laws of certain states make provisions for the distribution of assets upon dissolution, therefore specific written language is not needed in their organizing documents. Organizations located in these “cy pres” states should be aware of their specific state requirements. Caution: state law does not override a bad dissolution clause. If you live in a “cy pres” state and do not have a dissolution clause, state law is sufficient to meet the dissolution clause. However, if you have an inappropriate dissolution clause, state law will not make up for this and you will need to amend your organizing document to remove the inappropriate clause.

Operation of state law is based Rev. Proc. 82-2, 1982-1 C.B. 367.

Part III. Your Specific Activities

Line 1. NTEE Code. An NTEE code is a three-character series of letters and numbers that generally summarize an organization’s purpose and activities.

Enter the code that best describes your organization from the list of codes on pages X – Y of this document.:

Line 2. Operational Test. In order to qualify for exemption under section 501(c)(3) of the Code, your activities must exclusively further one or more of the following purposes: charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, or preventing cruelty to children or animals.

Check all purposes that your activities further.

Line 3. Prohibited or Restricted Activities. Certain activities are prohibited or restricted for organizations exempt from federal income tax under section 501(c)(3) of the Code. Along with conducting activities that exclusively further one or more of the purposes listed in line 2 above, organizations exempt under section 501(c)(3) must:

- a. Refrain from supporting or opposing candidates in political campaigns in any way.

- b. Ensure that your net earnings do not inure in whole or in part to the benefit of private shareholders or individuals (i.e. board members, officers, key management employees, or other insiders).
- c. Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially.
- d. Not be organized or operated for the primary purpose of conducting a trade or business that is not related to your exempt purpose(s).
- e. Not devote more than an insubstantial part of your activities to attempting to influence legislation.
- f. Not engage in activities that are illegal or violate fundamental public policy.
- g. Not provide commercial-type insurance as a substantial part of your activities.

Please check the box to attest that you have not, and will not conduct these prohibited activities.

Line 4. Influence Legislation. Select “yes” or “no” to indicate whether or not you plan to influence legislation as an insubstantial part of your activities. For a definition of “legislation,” see page x of this document.

NOTE: You should check “yes” if you plan to influence legislation in any way. Checking “yes” here does not disqualify you from receiving exemption.

Line 5. Compensation. Check “yes” here if you currently pay, or plan to pay compensation (as an employee or independent contractor) to any of your officers, directors, or trustees. Compensation includes salary or wages, deferred compensation, retirement benefits whether in the form of a qualified or non-qualified employee plan (pensions or annuities), fringe benefits (personal vehicle, meals, lodging, personal and family educational benefits, low interest loans, payment of personal travel, entertainment, or other expenses, athletic or country club membership, personal use of your property), and bonuses.

Line 6. Contributions to Individuals. **Placeholder – Still writing this section**

Line 7. Activities or funds outside the United States. Check “yes” to this question if you conduct activities outside the United States, provide financial assistance to individuals outside the United States, or make distributions to organizations outside the United States. For purposes of this question, “outside the United States” means those locations other than the United States, its territories and possessions, and the District of Columbia.

Line 8. Business transactions with officers, directors, trustees, or key employees. Check “yes” to this question if you engage in business transactions with any of your officers, directors, trustees, or key employees. This also includes any business transactions with other entities controlled or owned by

your officers, directors, trustees, or key employees. Examples of business transactions include loans, payments, rents, contracts, agreements, etc.

Line 9. Unrelated Business Income. Check “yes” to this question if you have or will have unrelated business gross income of \$1,000 or more during a tax year. For a definition of unrelated business income, refer to Pub. 598.

Line 10. Gaming Activities. Check “yes” to this question if you conduct gaming activities. For a definition of gaming activities refer to Pub. 3079.

Part IV. Foundation Classification

Organizations that are exempt under section 501(c)(3) are private foundations *unless* they are:

- Churches, schools, hospitals, governmental units, entities that undertake testing for public safety; organizations that have broad financial support from the general public; or
- Organizations that support one or more other organization(s) that are themselves classified as public charities.

Section 501(c)(3) organizations excepted from private foundation status are public charities. Unless you meet one of the exceptions above, you are a private foundation and must complete Item 2.

If you meet one of the exceptions above and are not a private foundation, you must select your public charity status in Item 1. **You may only check one box in Item 1.**

1a. Check this box if you normally receive a substantial part of your support from grants from governmental units or from contributions from the general public, or a combination of these sources.

Public support test. An organization must receive either (1) at least one-third of its total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities, or (2) at least 10% of its total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities and also satisfy a facts and circumstances test.

Facts and circumstances test. Facts and circumstances include (1) the amount of support you received from the general public, governmental units, or public charities, (2) whether you have a continuous and bona fide program for solicitation of funds from the general public, governmental units, or public charities, and (3) all other facts and circumstances, including the public nature of

your governing board, the extent to which your facilities or programs are publicly available, the extent to which your dues encourage membership, and whether your activities are likely to appeal to persons having a broad common interest or purpose. For additional information about the 10% facts and circumstances test, see Publication 557 and Treas. Regs. section 1.170A-9(e)(3).

1b. Check this box if you normally receive more than one-third of your support from contributions, membership fees, and gross receipts from activities related to your exempt functions, or a combination of these sources, and not more than one-third of your support from gross investment income and net unrelated business income.

Under this public charity status, you must meet both the “one-third public support test” and the “not-more-than-one-third investment income and net unrelated business income test”. See Publication 557 for information about these tests.

1c. Check this box if you are organized and operated exclusively to benefit a college or university owned or operated by a governmental unit. You must also normally receive a substantial part of your support from a governmental unit or from contributions from the general public.

2. If you do not meet one of the public charity exceptions listed in items 1a – 1c, you are a private foundation.

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

If you do not meet any of the exceptions and are therefore a private foundation, you must check this box to attest that either your organizing document contains the appropriate revisions or that the provisions are met by operation of state law.

See Publication 557, Chapter 3, *Section 501(c)(3) Organizations: Private Foundations*, for samples of provisions that will meet section 508(e). Also, see *Appendix B*. for a list of states that have enacted statutory provisions that satisfy the requirements of section 508(e), subject to notations. *Appendix B*. is based on Revenue Ruling 75-38, 1975-1 C.B. 161.

Additional items for organizations selecting private foundation status:

1. Some private foundations are private operating foundations. These are types of private foundations that lack general public support, but make qualifying distributions directly for the active conduct of their educational, charitable, and religious purposes. “Directly for the active conduct” means that the distributions

are used by the foundation itself to carry out the programs for which it is organized and operated. Grants made to assist other organizations or individuals are normally considered indirect. If you are a private operating foundation, please notify us of the status when you file Form 990-PF.

2. To request advance approval of grantmaking procedures under section 4945(g) you must complete and submit Form 8940. The advance approval request should be sent to the address indicated on Form 8940. It should not be submitted with Form 1023-EZ.

Part V. Signature

An officer, director, trustee, or other official who is authorized to sign for the organization must sign Form 1023-EZ. The signature must be accompanied by the title or authority of the signer and the date. Please clearly print the accompanying information.

DRAFT

List of NTEE Codes

A Arts, Culture, and Humanities

- A01 Alliance/Advocacy Organizations
- A02 Management & Technical Assistance
- A03 Professional Societies, Associations
- A05 Research Institutes and/or Public Policy Analysis
- A11 Single Organization Support
- A12 Fund Raising and/or Fund Distribution
- A19 Nonmonetary Support N.E.C.*
- A20 Arts, Cultural Organizations - Multipurpose
- A23 Cultural, Ethnic Awareness
- A25 Arts Education
- A26 Arts Council/Agency
- A30 Media, Communications Organizations
- A31 Film, Video
- A32 Television
- A33 Printing, Publishing
- A34 Radio
- A40 Visual Arts Organizations
- A50 Museum, Museum Activities
- A51 Art Museums
- A52 Children's Museums
- A54 History Museums
- A56 Natural History, Natural Science Museums
- A57 Science and Technology Museums
- A60 Performing Arts Organizations
- A61 Performing Arts Centers
- A62 Dance
- A63 Ballet
- A65 Theater
- A68 Music
- A69 Symphony Orchestras
- A6A Opera
- A6B Singing, Choral
- A6C Music Groups, Bands, Ensembles
- A6E Performing Arts Schools
- A70 Humanities Organizations
- A80 Historical Societies, Related Historical Activities
- A84 Commemorative Events
- A90 Arts Service Organizations and Activities
- A99 Arts, Culture, and Humanities N.E.C.

B Education

B01 Alliance/Advocacy Organizations
B02 Management & Technical Assistance
B03 Professional Societies, Associations
B05 Research Institutes and/or Public Policy Analysis
B11 Single Organization Support
B12 Fund Raising and/or Fund Distribution
B19 Nonmonetary Support N.E.C.
B20 Elementary, Secondary Education, K - 12
B21 Kindergarten, Preschool, Nursery School, Early Admissions
B24 Primary, Elementary Schools
B25 Secondary, High School
B28 Specialized Education Institutions
B30 Vocational, Technical Schools
B40 Higher Education Institutions
B41 Community or Junior Colleges
B42 Undergraduate College (4-year)
B43 University or Technological Institute
B50 Graduate, Professional Schools (Separate Entities)
B60 Adult, Continuing Education
B70 Libraries
B80 Student Services, Organizations of Students
B82 Scholarships, Student Financial Aid Services, Awards
B83 Student Sororities, Fraternities
B84 Alumni Associations
B90 Educational Services and Schools - Other
B92 Remedial Reading, Reading Encouragement
B94 Parent/Teacher Group
B99 Education N.E.C.

C Environmental Quality, Protection, and Beautification

C01 Alliance/Advocacy Organizations
C02 Management & Technical Assistance
C03 Professional Societies, Associations
C05 Research Institutes and/or Public Policy Analysis
C11 Single Organization Support
C12 Fund Raising and/or Fund Distribution
C19 Nonmonetary Support N.E.C.
C20 Pollution Abatement and Control Services
C27 Recycling Programs
C30 Natural Resources Conservation and Protection
C32 Water Resource, Wetlands Conservation and Management
C34 Land Resources Conservation
C35 Energy Resources Conservation and Development
C36 Forest Conservation
C40 Botanical, Horticultural, and Landscape Services
C41 Botanical Gardens, Arboreta and Botanical Organizations

C42 Garden Club, Horticultural Program
C50 Environmental Beautification and Aesthetics
C60 Environmental Education and Outdoor Survival Programs
C99 Environmental Quality, Protection, and Beautification N.E.C.

D Animal-Related

D01 Alliance/Advocacy Organizations
D02 Management & Technical Assistance
D03 Professional Societies, Associations
D05 Research Institutes and/or Public Policy Analysis
D11 Single Organization Support
D12 Fund Raising and/or Fund Distribution
D19 Nonmonetary Support N.E.C.
D20 Animal Protection and Welfare
D30 Wildlife Preservation, Protection
D31 Protection of Endangered Species
D32 Bird Sanctuary, Preserve
D33 Fisheries Resources
D34 Wildlife Sanctuary, Refuge
D40 Veterinary Services
D50 Zoo, Zoological Society
D60 Other Services - Specialty Animals
D61 Animal Training, Behavior
D99 Animal-Related N.E.C.

E Health - General and Rehabilitative

E01 Alliance/Advocacy Organizations
E02 Management & Technical Assistance
E03 Professional Societies, Associations
E05 Research Institutes and/or Public Policy Analysis
E11 Single Organization Support
E12 Fund Raising and/or Fund Distribution
E19 Nonmonetary Support N.E.C.
E20 Hospitals and Related Primary Medical Care Facilities
E21 Community Health Systems
E22 Hospital, General
E24 Hospital, Specialty
E30 Health Treatment Facilities, Primarily Outpatient
E31 Group Health Practice (Health Maintenance Organizations)
E32 Ambulatory Health Center, Community Clinic
E40 Reproductive Health Care Facilities and Allied Services
E42 Family Planning Centers
E50 Rehabilitative Medical Services
E60 Health Support Services
E61 Blood Supply Related
E62 Ambulance, Emergency Medical Transport Services

E65 Organ and Tissue Banks
E70 Public Health Program (Includes General Health and Wellness Promotion)
E80 Health, General and Financing
E86 Patient Services - Entertainment, Recreation
E90 Nursing Services (General)
E91 Nursing, Convalescent Facilities
E92 Home Health Care
E99 Health - General and Rehabilitative N.E.C.

F Mental Health, Crisis Intervention

F01 Alliance/Advocacy Organizations
F02 Management & Technical Assistance
F03 Professional Societies, Associations
F05 Research Institutes and/or Public Policy Analysis
F11 Single Organization Support
F12 Fund Raising and/or Fund Distribution
F19 Nonmonetary Support N.E.C.
F20 Alcohol, Drug and Substance Abuse, Dependency Prevention and Treatment
F21 Alcohol, Drug Abuse, Prevention Only
F22 Alcohol, Drug Abuse, Treatment Only
F30 Mental Health Treatment - Multipurpose and N.E.C.
F31 Psychiatric, Mental Health Hospital
F32 Community Mental Health Center
F33 Group Home, Residential Treatment Facility - Mental Health Related
F40 Hot Line, Crisis Intervention Services
F42 Rape Victim Services
F50 Addictive Disorders N.E.C.
F52 Smoking Addiction
F53 Eating Disorder, Addiction
F54 Gambling Addiction
F60 Counseling, Support Groups
F70 Mental Health Disorders
F80 Mental Health Association, Multipurpose
F99 Mental Health, Crisis Intervention N.E.C.

G Diseases, Disorders, Medical Disciplines

G01 Alliance/Advocacy Organizations
G02 Management & Technical Assistance
G03 Professional Societies, Associations
G05 Research Institutes and/or Public Policy Analysis
G11 Single Organization Support
G12 Fund Raising and/or Fund Distribution
G19 Nonmonetary Support N.E.C.
G20 Birth Defects and Genetic Diseases
G25 Down Syndrome

G30 Cancer
G40 Diseases of Specific Organs
G41 Eye Diseases, Blindness and Vision Impairments
G42 Ear and Throat Diseases
G43 Heart and Circulatory System Diseases, Disorders
G44 Kidney Disease
G45 Lung Disease
G48 Brain Disorders
G50 Nerve, Muscle and Bone Diseases
G51 Arthritis
G54 Epilepsy
G60 Allergy Related Diseases
G61 Asthma
G70 Digestive Diseases, Disorders
G80 Specifically Named Diseases
G81 AIDS
G83 Alzheimer's Disease
G84 Autism
G90 Medical Disciplines
G92 Biomedicine, Bioengineering
G94 Geriatrics
G96 Neurology, Neuroscience
G98 Pediatrics
G9B Surgery
G99 Diseases, Disorders, Medical Disciplines N.E.C.

H Medical Research

H01 Alliance/Advocacy Organizations
H02 Management & Technical Assistance
H03 Professional Societies, Associations
H05 Research Institutes and/or Public Policy Analysis
H11 Single Organization Support
H12 Fund Raising and/or Fund Distribution
H19 Nonmonetary Support N.E.C.
H20 Birth Defects, Genetic Diseases Research
H25 Down Syndrome Research
H30 Cancer Research
H40 Specific Organ Research
H41 Eye Research
H42 Ear and Throat Research
H43 Heart, Circulatory Research
H44 Kidney Research
H45 Lung Research
H48 Brain Disorders Research
H50 Nerve, Muscle, Bone Research
H51 Arthritis Research

H54 Epilepsy Research
H60 Allergy Related Disease Research
H61 Asthma Research
H70 Digestive Disease, Disorder Research
H80 Specifically Named Diseases Research
H81 AIDS Research
H83 Alzheimer's Disease Research
H84 Autism Research
H90 Medical Specialty Research
H92 Biomedicine, Bioengineering Research
H94 Geriatrics Research
H96 Neurology, Neuroscience Research
H98 Pediatrics Research
H9B Surgery Research

I Crime, Legal Related

I01 Alliance/Advocacy Organizations
I02 Management & Technical Assistance
I03 Professional Societies, Associations
I05 Research Institutes and/or Public Policy Analysis
I11 Single Organization Support
I12 Fund Raising and/or Fund Distribution
I19 Nonmonetary Support N.E.C.
I20 Crime Prevention N.E.C.
I21 Delinquency Prevention
I23 Drunk Driving Related
I30 Correctional Facilities N.E.C.
I31 Transitional Care, Half-Way House for Offenders, Ex-Offenders
I40 Rehabilitation Services for Offenders
I43 Services to Prisoners and Families - Multipurpose
I44 Prison Alternatives
I50 Administration of Justice, Courts
I51 Dispute Resolution, Mediation Services
I60 Law Enforcement Agencies (Police Departments)
I70 Protection Against, Prevention of Neglect, Abuse, Exploitation
I71 Spouse Abuse, Prevention of
I72 Child Abuse, Prevention of
I73 Sexual Abuse, Prevention of
I80 Legal Services
I83 Public Interest Law, Litigation
I99 Crime, Legal Related N.E.C.

J Employment, Job Related

J01 Alliance/Advocacy Organizations
J02 Management & Technical Assistance
J03 Professional Societies, Associations
J05 Research Institutes and/or Public Policy Analysis

J11 Single Organization Support
J12 Fund Raising and/or Fund Distribution
J19 Nonmonetary Support N.E.C.
J20 Employment Procurement Assistance, Job Training
J21 Vocational Counseling, Guidance and Testing
J22 Vocational Training
J30 Vocational Rehabilitation
J32 Goodwill Industries
J33 Sheltered Remunerative Employment, Work Activity Center N.E.C.
J40 Labor Unions, Organizations
J99 Employment, Job Related N.E.C.

K Food, Agriculture, and Nutrition

K01 Alliance/Advocacy Organizations
K02 Management & Technical Assistance
K03 Professional Societies, Associations
K05 Research Institutes and/or Public Policy Analysis
K11 Single Organization Support
K12 Fund Raising and/or Fund Distribution
K19 Nonmonetary Support N.E.C.
K20 Agricultural Programs
K25 Farmland Preservation
K26 Livestock Breeding, Development, Management
K28 Farm Bureau, Grange
K30 Food Service, Free Food Distribution Programs
K31 Food Banks, Food Pantries
K34 Congregate Meals
K35 Eatery, Agency, Organization Sponsored
K36 Meals on Wheels
K40 Nutrition Programs
K50 Home Economics
K99 Food, Agriculture, and Nutrition N.E.C.

L Housing, Shelter

L01 Alliance/Advocacy Organizations
L02 Management & Technical Assistance
L03 Professional Societies, Associations
L05 Research Institutes and/or Public Policy Analysis
L11 Single Organization Support
L12 Fund Raising and/or Fund Distribution
L19 Nonmonetary Support N.E.C.
L20 Housing Development, Construction, Management
L21 Public Housing Facilities
L22 Senior Citizens' Housing/Retirement Communities
L25 Housing Rehabilitation
L30 Housing Search Assistance

L40 Low-Cost Temporary Housing
L41 Homeless, Temporary Shelter For
L50 Housing Owners, Renters Organizations
L80 Housing Support Services -- Other
L81 Home Improvement and Repairs
L82 Housing Expense Reduction Support
L99 Housing, Shelter N.E.C.

M Public Safety, Disaster Preparedness, and Relief

M01 Alliance/Advocacy Organizations
M02 Management & Technical Assistance
M03 Professional Societies, Associations
M05 Research Institutes and/or Public Policy Analysis
M11 Single Organization Support
M12 Fund Raising and/or Fund Distribution
M19 Nonmonetary Support N.E.C.
M20 Disaster Preparedness and Relief Services
M23 Search and Rescue Squads, Services
M24 Fire Prevention, Protection, Control
M40 Safety Education
M41 First Aid Training, Services
M42 Automotive Safety
M99 Public Safety, Disaster Preparedness, and Relief N.E.C.

N Recreation, Sports, Leisure, Athletics

N01 Alliance/Advocacy Organizations
N02 Management & Technical Assistance
N03 Professional Societies, Associations
N05 Research Institutes and/or Public Policy Analysis
N11 Single Organization Support
N12 Fund Raising and/or Fund Distribution
N19 Nonmonetary Support N.E.C.
N20 Recreational and Sporting Camps
N30 Physical Fitness and Community Recreational Facilities
N31 Community Recreational Centers
N32 Parks and Playgrounds
N40 Sports Training Facilities, Agencies
N50 Recreational, Pleasure, or Social Club
N52 Fairs, County and Other
N60 Amateur Sports Clubs, Leagues, N.E.C.
N61 Fishing, Hunting Clubs
N62 Basketball
N63 Baseball, Softball
N64 Soccer Clubs, Leagues
N65 Football Clubs, Leagues
N66 Tennis, Racquet Sports Clubs, Leagues

N67 Swimming, Water Recreation
N68 Winter Sports (Snow and Ice)
N69 Equestrian, Riding
N6A Golf
N70 Amateur Sports Competitions
N71 Olympics Committees and Related International Competitions
N72 Special Olympics
N80 Professional Athletic Leagues
N99 Recreation, Sports, Leisure, Athletics N.E.C.

O Youth Development

O01 Alliance/Advocacy Organizations
O02 Management & Technical Assistance
O03 Professional Societies, Associations
O05 Research Institutes and/or Public Policy Analysis
O11 Single Organization Support
O12 Fund Raising and/or Fund Distribution
O19 Nonmonetary Support N.E.C.
O20 Youth Centers, Clubs, Multipurpose
O21 Boys Clubs
O22 Girls Clubs
O23 Boys and Girls Clubs (Combined)
O30 Adult, Child Matching Programs
O31 Big Brothers, Big Sisters
O40 Scouting Organizations
O41 Boy Scouts of America
O42 Girl Scouts of the U.S.A.
O43 Camp Fire
O50 Youth Development Programs, Other
O51 Youth Community Service Clubs
O52 Youth Development - Agricultural
O53 Youth Development - Business
O54 Youth Development - Citizenship Programs
O55 Youth Development - Religious Leadership
O99 Youth Development N.E.C.

P Human Services - Multipurpose and Other

P01 Alliance/Advocacy Organizations
P02 Management & Technical Assistance
P03 Professional Societies, Associations
P05 Research Institutes and/or Public Policy Analysis
P11 Single Organization Support
P12 Fund Raising and/or Fund Distribution
P19 Nonmonetary Support N.E.C.
P20 Human Service Organizations - Multipurpose
P21 American Red Cross

P22 Urban League
P24 Salvation Army
P26 Volunteers of America
P27 Young Men's or Women's Associations (YMCA, YWCA, YWHA, YMHA)
P28 Neighborhood Centers, Settlement Houses
P29 Thrift Shops
P30 Children's, Youth Services
P31 Adoption
P32 Foster Care
P33 Child Day Care
P40 Family Services
P42 Single Parent Agencies, Services
P43 Family Violence Shelters, Services
P44 Homemaker, Home Health Aide
P45 Family Services, Adolescent Parents
P46 Family Counseling
P50 Personal Social Services
P51 Financial Counseling, Money Management
P52 Transportation, Free or Subsidized
P58 Gift Distribution
P60 Emergency Assistance (Food, Clothing, Cash)
P61 Travelers' Aid
P62 Victims' Services
P70 Residential, Custodial Care
P72 Half-Way House (Short-Term Residential Care)
P73 Group Home (Long Term)
P74 Hospice
P75 Senior Continuing Care Communities
P80 Services to Promote the Independence of Specific Populations
P81 Senior Centers, Services
P82 Developmentally Disabled Centers, Services
P84 Ethnic, Immigrant Centers, Services
P85 Homeless Persons Centers, Services
P86 Blind/Visually Impaired Centers, Services
P87 Deaf/Hearing Impaired Centers, Services
P99 Human Services - Multipurpose and Other N.E.C.

Q International, Foreign Affairs, and National Security

Q01 Alliance/Advocacy Organizations
Q02 Management & Technical Assistance
Q03 Professional Societies, Associations
Q05 Research Institutes and/or Public Policy Analysis
Q11 Single Organization Support
Q12 Fund Raising and/or Fund Distribution
Q19 Nonmonetary Support N.E.C.
Q20 Promotion of International Understanding

Q21 International Cultural Exchange
Q22 International Student Exchange and Aid
Q23 International Exchanges, N.E.C.
Q30 International Development, Relief Services
Q31 International Agricultural Development
Q32 International Economic Development
Q33 International Relief
Q40 International Peace and Security
Q41 Arms Control, Peace Organizations
Q42 United Nations Association
Q43 National Security, Domestic
Q70 International Human Rights
Q71 International Migration, Refugee Issues
Q99 International, Foreign Affairs, and National Security N.E.C.

R Civil Rights, Social Action, Advocacy

R01 Alliance/Advocacy Organizations
R02 Management & Technical Assistance
R03 Professional Societies, Associations
R05 Research Institutes and/or Public Policy Analysis
R11 Single Organization Support
R12 Fund Raising and/or Fund Distribution
R19 Nonmonetary Support N.E.C.
R20 Civil Rights, Advocacy for Specific Groups
R22 Minority Rights
R23 Disabled Persons' Rights
R24 Women's Rights
R25 Seniors' Rights
R26 Lesbian, Gay Rights
R30 Intergroup, Race Relations
R40 Voter Education, Registration
R60 Civil Liberties Advocacy
R61 Reproductive Rights
R62 Right to Life
R63 Censorship, Freedom of Speech and Press Issues
R67 Right to Die, Euthanasia Issues
R99 Civil Rights, Social Action, Advocacy N.E.C.

S Community Improvement, Capacity Building

S01 Alliance/Advocacy Organizations
S02 Management & Technical Assistance
S03 Professional Societies, Associations
S05 Research Institutes and/or Public Policy Analysis
S11 Single Organization Support
S12 Fund Raising and/or Fund Distribution
S19 Nonmonetary Support N.E.C.

S20 Community, Neighborhood Development, Improvement (General)
S21 Community Coalitions
S22 Neighborhood, Block Associations
S30 Economic Development
S31 Urban, Community Economic Development
S32 Rural Development
S40 Business and Industry
S41 Promotion of Business
S43 Management Services for Small Business, Entrepreneurs
S46 Boards of Trade
S47 Real Estate Organizations
S50 Nonprofit Management
S80 Community Service Clubs
S81 Women's Service Clubs
S82 Men's Service Clubs
S99 Community Improvement, Capacity Building N.E.C.

T Philanthropy, Voluntarism, and Grantmaking Foundations

T01 Alliance/Advocacy Organizations
T02 Management & Technical Assistance
T03 Professional Societies, Associations
T05 Research Institutes and/or Public Policy Analysis
T11 Single Organization Support
T12 Fund Raising and/or Fund Distribution
T19 Nonmonetary Support N.E.C.
T20 Private Grantmaking Foundations
T21 Corporate Foundations
T22 Private Independent Foundations
T23 Private Operating Foundations
T30 Public Foundations
T31 Community Foundations
T40 Voluntarism Promotion
T50 Philanthropy, Charity, Voluntarism Promotion, General
T70 Fund Raising Organizations That Cross Categories
T90 Named Trusts/Foundations N.E.C.
T99 Philanthropy, Voluntarism, and Grantmaking Foundations N.E.C.

U Science and Technology Research Institutes, Services

U01 Alliance/Advocacy Organizations
U02 Management & Technical Assistance
U03 Professional Societies, Associations
U05 Research Institutes and/or Public Policy Analysis
U11 Single Organization Support
U12 Fund Raising and/or Fund Distribution
U19 Nonmonetary Support N.E.C.
U20 Science, General

U21 Marine Science and Oceanography
U30 Physical Sciences, Earth Sciences Research and Promotion
U31 Astronomy
U33 Chemistry, Chemical Engineering
U34 Mathematics
U36 Geology
U40 Engineering and Technology Research, Services
U41 Computer Science
U42 Engineering
U50 Biological, Life Science Research
U99 Science and Technology Research Institutes, Services N.E.C.

V Social Science Research Institutes, Services

V01 Alliance/Advocacy Organizations
V02 Management & Technical Assistance
V03 Professional Societies, Associations
V05 Research Institutes and/or Public Policy Analysis
V11 Single Organization Support
V12 Fund Raising and/or Fund Distribution
V19 Nonmonetary Support N.E.C.
V20 Social Science Institutes, Services
V21 Anthropology, Sociology
V22 Economics (as a social science)
V23 Behavioral Science
V24 Political Science
V25 Population Studies
V26 Law, International Law, Jurisprudence
V30 Interdisciplinary Research
V31 Black Studies
V32 Women's Studies
V33 Ethnic Studies
V34 Urban Studies
V35 International Studies
V36 Gerontology (as a social science)
V37 Labor Studies
V99 Social Science Research Institutes, Services N.E.C.

W Public, Society Benefit - Multipurpose and Other

W01 Alliance/Advocacy Organizations
W02 Management & Technical Assistance
W03 Professional Societies, Associations
W05 Research Institutes and/or Public Policy Analysis
W11 Single Organization Support
W12 Fund Raising and/or Fund Distribution
W19 Nonmonetary Support N.E.C.
W20 Government and Public Administration

W22 Public Finance, Taxation, Monetary Policy
W24 Citizen Participation
W30 Military, Veterans' Organizations
W40 Public Transportation Systems, Services
W50 Telephone, Telegraph and Telecommunication Services
W60 Financial Institutions, Services (Non-Government Related)
W61 Credit Unions
W70 Leadership Development
W80 Public Utilities
W90 Consumer Protection, Safety
W99 Public, Society Benefit - Multipurpose and Other N.E.C.

X Religion Related, Spiritual Development

X01 Alliance/Advocacy Organizations
X02 Management & Technical Assistance
X03 Professional Societies, Associations
X05 Research Institutes and/or Public Policy Analysis
X11 Single Organization Support
X12 Fund Raising and/or Fund Distribution
X19 Nonmonetary Support N.E.C.
X20 Christian
X21 Protestant
X22 Roman Catholic
X30 Jewish
X40 Islamic
X50 Buddhist
X70 Hindu
X80 Religious Media, Communications Organizations
X81 Religious Film, Video
X82 Religious Television
X83 Religious Printing, Publishing
X84 Religious Radio
X90 Interfaith Issues
X99 Religion Related, Spiritual Development N.E.C.

Y Mutual/Membership Benefit Organizations, Other

Y01 Alliance/Advocacy Organizations
Y02 Management & Technical Assistance
Y03 Professional Societies, Associations
Y05 Research Institutes and/or Public Policy Analysis
Y11 Single Organization Support
Y12 Fund Raising and/or Fund Distribution
Y19 Nonmonetary Support N.E.C.
Y20 Insurance Providers, Services
Y22 Local Benevolent Life Insurance Associations, Mutual Irrigation and Telephone Companies, and Like Organizations

Y23 Mutual Insurance Company or Association
Y24 Supplemental Unemployment Compensation
Y25 State-Sponsored Worker's Compensation Reinsurance Organizations
Y30 Pension and Retirement Funds
Y33 Teachers Retirement Fund Association
Y34 Employee Funded Pension Trust
Y35 Multi-Employer Pension Plans
Y40 Fraternal Beneficiary Societies
Y42 Domestic Fraternal Societies
Y43 Voluntary Employees Beneficiary Associations (Non-Government)
Y44 Voluntary Employees Beneficiary Associations (Government)
Y50 Cemeteries, Burial Services
Y99 Mutual/Membership Benefit Organizations, Other N.E.C.

Z Unknown

Z99 Unknown

1023 - EZ Eligibility Worksheet

(To be completed prior to completing Form 1023 – EZ)

1. Are your projected annual gross receipts expected to exceed \$200,000 in any of the next 3 years or have your annual gross receipts exceeded \$200,000 in any of the past two years? -- Yes; -- No.
2. Do you have total assets in excess of \$500,000? --Yes; -- No.
3. Were you formed under the laws of a foreign country? -- Yes; -- No.
4. Are you a successor to, or controlled by, an entity suspended under 501(p)? -- Yes; -- No
5. Are you a limited liability company (LLC)? -- Yes; -- No
6. Are you a successor to a for-profit entity? -- Yes; -- No
7. Were you previously revoked or are you a successor to a previously revoked organization (other than automatic revocation for failure to file Form 990)? – Yes; -- No
8. Are you a church or a convention or association of churches described under IRC 509(a)(1) and 170(b)(1)(A)(i)? – Yes; -- No
9. Are you requesting classification as a school, college, or university under IRC 509(a)(1) and 170(b)(1)(A)(ii)? –Yes; -- No
10. Are you requesting foundation classification under IRC 509(a)(1) and 170(b)(1)(A)(iii) as a hospital or medical research organization? – Yes; -- No
11. Are you applying for exemption as a cooperative hospital service organization under section 501(e)? -- Yes; -- No
12. Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)? -- Yes; -- No
13. Are you applying for exemption as a charitable risk pool under section 501(n)– Yes; – No
14. Are you requesting classification as a supporting organization under IRC section 509(a)(3)? – Yes; -- No
15. Is a substantial purpose of your activities to provide assistance to individuals with credit counseling activities such as budgeting, personal finance, financial literacy, mortgage foreclosure assistance, or other consumer credit areas? – Yes; -- No
16. Are you investing or do you plan to invest 5% or more of your total assets in securities or funds that are not publicly traded? –Yes; -- No
17. Do you or will you participate in joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? –Yes; -- No
18. Do or will your activities include selling carbon credits or carbon offsets? – Yes; -- No
19. Are you an HMO (health maintenance organization)? – Yes; -- No
20. Are you an ACO (accountable care organization), or do or will your activities include ACO activities? – Yes; -- No
21. Are you a sponsoring organization as defined in section 4966(d)(1) that maintains or intends to maintain one or more Donor Advised Funds? – Yes; -- No

22. Are you organized and operated exclusively for testing for public safety and requesting a foundation classification under IRC 509(a)(4)? –Yes; -- No

If you answered “Yes” to any of the above questions, you are not eligible to apply for exemption under IRC section 501(c)(3) using Form 1023-EZ. You must apply on Form 1023. If you answered “No” to all of the above questions, you may apply using Form 1023-EZ.

****Before completing either Form 1023 or Form 1023-EZ, we recommend reading “Life Cycle of an Exempt Organization” at www.irs.gov.****

DRAFT