

Publication 557

Tax-Exempt Status for Your Organization

(Rev. January 2025)

For use in preparing

2025 Returns

Volume 1 of 8



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Publication 557 (Rev 1 2025) Catalog Number 39343U
Department of the Treasury **Internal Revenue Service** www.irs.gov

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What's New

Future developments. The IRS has created a page on IRS.gov for information about Publication 557, at *IRS.gov/Pub557*.

Information about any future developments affecting Publication 557 (such as legislation enacted after we release it) will be posted on that page.

Continuous-use publication. Publication 557 has been converted from an annual revision to continuous use. Use these instructions for tax year 2024 and subsequent years until a super-seding revision is issued.

Reminders

Electronic Form 1024. As of January 3, 2022, Form 1024, Application for Recognition of Ex-emption Under Section 501(a) or Section 521, must be submitted for electronic filing on Pay.gov.

As part of the revision, applications for recognition of exemption under Sections 501(c)(11), (14), (16), (18), (21), (22), (23), (26), (27), (28), (29), and 501(d) can no longer be submitted as letter applications. Instead, these requests must be made on the electronic Form 1024.

Also, organizations requesting determinations under Section 521 are now able to use the electronic Form 1024 instead of Form 1028, Application for Recognition of Exemption Under Section 521.

Update on mandatory e-filing. The Taxpayer First Act, enacted July 1, 2019, requires tax-exempt organizations to electronically file information returns and related forms. The new law affects tax-exempt organizations in tax years beginning after July 1, 2019.

- **Forms 990-T and 4720 are available for e-filing in 2022.** In 2020, the IRS continued to accept paper Form 990-T,

Exempt Organization Business Income Tax Return, and Form 4720, Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code, pending conversion into electronic format. As described below, in 2021, the IRS announced e-filing is required for these forms.

For Form 990-T, any 2020, and any future year Form 990-T with a due date on or after April 15, 2021, must be filed electronically and not on paper.

For Form 4720, any 2020, and any future year, Form 4720 filed by a private foundation with a due date on or after July 15, 2021, must be filed electronically and not on paper. Organizations other than private foundations that are required to file Form 4720 are encouraged, but not required, to file Form 4720 electronically.

- **Forms 990, 990-EZ, and 990-PF e-filing.** Form 990, Return of Organization Exempt From Income Tax, and Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, for tax years ending July 31, 2020, and later **MUST** be filed electronically.

Form 990-EZ, Short Form Return of Organizations Exempt from Income Tax, for tax years ending July 31, 2021, and later **MUST** be filed electronically. The transitional relief applicable to the Form 990-EZ under which the IRS accepted either paper or electronic filing of Form 990-EZ applied only for tax years ending before July 31, 2021.

More information on software providers is available on the *Exempt Organizations Modernized e-File (MeF) Providers* page.

For more information, go to *IRS: Recent legislation requires tax exempt organizations to e-file forms*.

Section 501(c)(21) trusts. Form 990-BL, Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons, will be a historical form beginning with tax year 2021. Section 501(c)(21) trusts can no longer file Form 990-BL and will file Form 990 (or submit Form 990-N, if eligible) to meet their annual filing obligations under section 6033. Some section 501(c)(21) trusts may also be required to file Form 6069, Return of Certain Excise Taxes on Mine Operators, Black Lung Trusts, and Other Persons Under Sections 4951, 4952, and 4953.

Reporting of donor information (Form 990, 990-EZ, and 990-PF). *Final regulations* provide that the requirement to report contributor names and addresses on annual returns generally applies only to

returns filed by Section 501(c)(3) organizations and Section 527 political organizations. All tax-exempt organizations must continue to maintain the names and addresses of their substantial contributors in their books and records.

IRS not accepting requests for group exemption numbers. The IRS will not accept any requests for group exemption letters starting on June 17, 2020, until publication of the final revenue procedure or other guidance in the Internal Revenue Bulletin. See Notice 2020-36.

Automatic revocation. Regarding automatic revocation for the failure to file a return or notice for 3 consecutive years, as required by section 6033, the Taxpayer First Act of 2019, P.L. 116-25, added a requirement that the IRS notify the organization after the organization has failed to file for 2 consecutive years.

See Automatic Revocation, later, for more information, including applicability dates.

Electronic Form 1023. Form 1023, Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code, is available only as an electronic form filed on Pay.gov.

Form 1023-EZ, Streamlined Application, is already on Pay.gov.

Tax on investment income of private foundations. The Taxpayer Certainty and Disaster Tax Relief Act of 2019, reduced the 2% excise tax on investment income of private foundations to 1.39%. At the same time, the legislation repealed the 1% special rate that applied if the private foundation met certain distribution requirements. The change is effective for taxable years beginning after December 20, 2019.

Increase in UBTI for disallowed fringe repealed. The Taxpayer Certainty and Disaster Tax Relief Act of 2019 retroactively repealed Internal Revenue Code Section 512(a)(7), which increased unrelated business taxable income by amounts paid or incurred for qualified transportation fringes. Congress had previously enacted this provision for amounts paid or incurred after December 31, 2017.

Excise tax on executive compensation. Section 4960, added by P.L. 115-97, effective for tax years beginning after December 17, 2017, imposes an excise tax on an organization that pays to any covered employee more than \$1 million in remuneration or pays an excess parachute payment during the year starting in 2018. See Excise Tax on Executive Compensation, chapter 5.

See also section 4960 and Form 4720, Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code, for more information.

Excise tax on net investment income of certain colleges and universities. Section 4968 imposes an excise tax on the net investment income of certain private colleges and universities. See Excise Tax on Net Investment Income of Certain Colleges and Universities, chapter 5. See also section 4968 and Form 4720, Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code, for more information.

Separate UBTI calculation for each trade or business. Organizations with more than one unrelated trade or business must compute unrelated business taxable income (UBTI), including for purposes of determining any net operating loss deduction, separately with respect to each such trade or business.

See Unrelated Business Income Tax Return, chapter 2. See also Schedule A (Form 990-T). The UBTI with respect to any such trade or business shall not be less than zero when computing total UBTI.

Exception from the excise tax on excess business holdings. Section 4943(g) created an exception from the excise tax on excess business holdings for certain independently operated enterprises whose voting stock is wholly owned by a private foundation. For more details, see Excess Business Holdings, chapter 5.

Organizational changes. For tax years beginning on or after January 1, 2018, the IRS will no longer require a new exemption application from a domestic section 501(c) organization that undergoes certain changes of form or place of organization, as described in Rev. Proc. 2018-15, 2018-9 I.R.B. 379.

Group exemptions. Beginning January 2019, the IRS will no longer send the List of Parent and Subsidiary Accounts to the central organizations. See [Group Exemption Letter](#), later.

Form 8976. Each new section 501(c)(4) organization must notify the IRS of its intent to operate as a section 501(c)(4) organization regardless of whether it will seek recognition of its exempt status under section 501(c)(4). Use Form 8976, Notice of Intent to Operate Under Section 501(c)(4), to provide this notification. Form 8976 may only be completed and submitted electronically at: [Electronically Submit Your Form 8976, Notice of Intent to Operate Under Section 501\(c\)\(4\)](#).

Forms, instructions, and publications.

All IRS forms, instructions and publications mentioned in this publication can be accessed on [IRS.gov](#) from the Forms and Instructions page.

Introduction

This publication discusses the rules and procedures for organizations that seek recognition of exemption from federal income tax under section 501(a) of the Internal Revenue Code (the Code). It explains the procedures you must follow to obtain an appropriate determination letter recognizing your organization's exemption, as well as certain other information that applies generally to all exempt organizations. To qualify for exemption under the Code, your organization must be organized for one or more of the purposes specifically designated in the Code. Organizations that are exempt under section 501(a) include those organizations described in section 501(c). Section 501(c) organizations are covered in this publication.

Chapter 1, Application, Approval, and Appeal Procedures, provides general information about the procedures for obtaining recognition of tax-exempt status.

Chapter 2, Filing Requirements and Required Disclosures, contains information about annual filing requirements and other matters that may affect your organization's tax-exempt status.

Chapter 3, Section 501(c)(3) Organizations, contains detailed information on various matters affecting section 501(c)(3) organizations, including a section on the determination of private foundation status.

Chapter 4, Other Section 501(c) Organizations, includes separate sections for specific types of organizations described in section 501(c).

Chapter 5, Excise Taxes, provides information on when excise taxes may be imposed.

Chapter 6, How to Get Tax Help, provides tips and resources on where to find answers to tax questions or other assistance.

Organizations not discussed in this publication. Certain organizations that may qualify for exemption aren't discussed in detail in this publication, although they are included in the Organization Reference Chart and the application procedures discussed in Chapter 1. These organizations (and the Code sections that apply to them) are as follows:

Corporations organized under Acts of Congress	501(c)(1)
Teachers' retirement fund associations	501(c)(11)
Mutual insurance companies	501(c)(15)
Corporations organized to finance crop operations	501(c)(16)

Employee funded pension trusts (created before June 25, 1959) . .	501(c)(18)
Withdrawal liability payment fund	501(c)(22)
Veterans' organizations (created before 1880)	501(c)(23)
National Railroad Retirement Investment Trust	501(c)(28)
Religious and apostolic associations	501(d)
Cooperative hospital service organizations	501(e)
Cooperative service organizations of operating educational organizations	501(f)

Section 501(c)(24) organizations (section 4049 ERISA trusts) are neither discussed in the text nor listed in the *Organization Reference Chart*.

Similarly, farmers' cooperative associations that qualify for exemption under section 521, qualified state tuition programs described in section 529, qualified ABLE programs described in section 529A, and pension, profit-sharing, and stock bonus plans described in section 401(a) aren't discussed in this publication. Visit [IRS.gov](https://www.irs.gov) for more information on these types of organizations. For telephone assistance, call **1-877-829-5500**.

Check the *Table of Contents* at the beginning of this publication to determine whether your organization is described in this publication. If it is, read the chapter (or section) that applies to your type of organization for the specific information you must give when applying for recognition of exemption.

Organization Reference Chart. The Organization Reference Chart enables you to locate at a glance the section of the Code under which your organization might qualify for exemption. It also shows the required application form and, if your organization meets the exemption requirements, the annual return to be filed (if any), and whether or not a contribution to your organization will be deductible by a donor. It also describes each type of qualifying organization and the general nature of its activities.

You may use the Organization Reference Chart to identify the Code section that you think applies to your organization. Any correspondence with the IRS (in requesting forms or otherwise) can be responded to faster if you indicate in your correspondence the appropriate Code section. Check the IRS website, [IRS.gov](https://www.irs.gov), for the latest updates, [*Tax Information for Charities & Other Non-Profits*](#).

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or, you can write to Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms, instructions, and publications. **Don't** send tax questions, tax returns, or payments to the above address.

Getting answers to your tax questions. If you have a tax question not answered by this publication or *How to Get Tax Help* section at the end of this publication,

go to the IRS Interactive Tax Assistant page at [IRS.gov/Help/ITA](https://www.irs.gov/Help/ITA) where you can find topics using the search feature or by viewing the categories listed.

Getting tax forms, instructions, and publications. Visit [IRS.gov/Forms](https://www.irs.gov/Forms) to download current and prior-year forms, instructions, and publications.

Ordering tax forms, instructions, and publications. Go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to order current forms, instructions, and publications; call 800-829-3676 to order prior-year forms and instructions. The IRS will process your order for forms and publications as soon as possible. **Don't** resubmit requests you've already sent us. You can get forms and publications faster online.

1.

Application, Approval, and Appeal Procedures

Introduction

If your organization is one of the organizations described in this publication and is seeking recognition of tax-exempt status from the IRS, you should follow the procedures described in this chapter and the instructions that accompany the appropriate application forms.

For information on section 501(c)(3) organizations, go to Section 501(c)(3) Organizations, chapter 3. If your organization is seeking exemption under one of the other paragraphs of section 501(c), see chapter 4.

Topics

This chapter discusses:

- Application procedures that generally apply to all organizations discussed in this publication, including the application forms;
- Determination letters (approvals/disapprovals);
- Appeal procedures available if an adverse determination letter is proposed; and
- Group exemption letters.

Application Procedures

Oral requests for recognition of exemption won't be considered by the IRS. Your application for recognition of tax-exempt status must be in writing using the appropriate forms, as discussed below.

Forms Required

If your organization is seeking recognition of exemption from federal income tax, it must use a specific application prescribed by the IRS in the current year revenue procedure. If your organization is a central organization with exempt status, see *Group Exemption Letter*, later. All applications must be signed by an authorized individual.

Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. File Form 1023 if you are seeking recognition of exemption under section:

- 501(c)(3) Corporations, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports, or prevention of cruelty for children or animals,

including the following types of organizations to which the specified subsections are applicable;

- 501(e) Cooperative hospital service organization;
- 501(f) Cooperative service organization of operating educational organizations;
- 501(k) Certain organizations providing child care;
- 501(n) Charitable risk pools;
- 501(q) Credit counseling organizations, and
- 501(r) Hospital organizations.

Applications for exempt status on a Form 1023 must be electronically submitted through Pay.gov.

Form 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

You may be eligible to file Form 1023-EZ if you are a smaller organization (assets of \$250,000 or less and annual gross receipts of \$50,000 or less) seeking recognition of exemption under section 501(c)(3).

Applications for exempt status on a Form 1023-EZ must be electronically submitted through Pay.gov.

Form 1024, Application for Recognition of Exemptions Under Section 501(a) or Section 521 of the Internal Revenue Code.

File Form 1024 if you are seeking recognition of exemption under section:

- 501(c)(2) Title holding corporations;
- 501(c)(5) Labor, agricultural, or horticultural organizations;

- 501(c)(6) Business leagues, chambers of commerce, etc.;
- 501(c)(7) Social clubs;
- 501(c)(8) Fraternal beneficiary societies, orders, or associations;
- 501(c)(9) Voluntary employees' beneficiary associations;
- 501(c)(10) Domestic fraternal societies, orders, etc.;
- 501(c)(11) Teachers' Retirement Fund Associations;
- 501(c)(12) Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies;
- 501(c)(13) Cemetery companies;
- 501(c)(14) State-Chartered Credit Unions, Mutual Reserve Funds;

- 501(c)(15) Mutual insurance companies or associations;
- 501(c)(16) Cooperative Organizations to Finance Crop Operations;
- 501(c)(17) Trusts providing for the payment of supplemental unemployment compensation benefits;
- 501(c)(18) Employee Funded Pension Trust (created before June 25, 1959);
- 501(c)(19) A post, organization, auxiliary unit, etc. of past or present members of the Armed Forces of the United States;
- 501(c)(21) Black Lung Benefit Trusts;
- 501(c)(22) Withdrawal Liability Payment Fund;
- 501(c)(23) Veterans' Organization (created before 1880);
- 501(c)(25) Title holding corporations or trusts;

- 501(c)(26) State-Sponsored Organization Providing Health Coverage for High-Risk Individuals;
- 501(c)(27) State-Sponsored Workers' Compensation Reinsurance Organization;
- 501(c)(28) National Railroad Retirement Investment Trust;
- 501(c)(29) CO-OP health insurance issuers, and
- 501(d) Religious and Apostolic Associations.

Also, organizations requesting determinations under Section 521 are now able to use the electronic Form 1024 instead of Form 1028, Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code

As of January 3, 2022, applications for exempt status on a Form 1024 must be electronically submitted through Pay.gov.

Form 1024-A, Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code. File Form 1024-A if you are seeking recognition of exemption under section 501(c)(4).

Submitting Form 1024-A does not satisfy an organization's requirement to notify the Commissioner that it is operating under section 501(c)(4), as required by section 506. See [IRS.gov](https://www.irs.gov) for information on satisfying the notification requirement using Form 8976, Notice of Intent to Operate Under Section 501(c)(4).

Form 1024-A, Application for Recognition of Exemption Under Section 501(c)(4), must be filed electronically on Pay.gov.

Form 1028, Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code. Use Form 1028, Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code,

if your organization is a farmers' cooperative seeking recognition of exemption under section 521. You must also submit Form 8718.

Alternatively, organizations requesting determinations under Section 521 are now able to use the electronic Form 1024 instead of Form 1028.

Form 8871, Political Organization Notice of Section 527 Status. Use Form 8871, Political Organization Notice of Section 527 Status, if you are a political organization seeking to be treated as tax-exempt under section 527 unless an exception applies. See Political Organization Income Tax Return, later.

Some organizations don't have to use specific application forms. The application your organization must use is specified in the chapter in this publication dealing with your kind of organization. It is also shown in the Organization Reference Chart, later.

Form 8871 must be filed at the [IRS Political Organizations Filing and Disclosure](#) site.

Power of attorney. If your organization expects to be represented by an individual such as an attorney, CPA, officer or other person authorized to practice before the IRS, whether in person or by correspondence, you must file a Form 2848, Power of Attorney and Declaration of Representative, with your exemption application. The power of attorney must specifically authorize an individual to represent your organization. You can't name an organization, firm, etc. as your representative. Form 2848 can be used for this purpose. The categories of individuals who can represent you before the IRS are listed on the form.

Form 8940, Request for Miscellaneous Determination. You can request miscellaneous determinations under sections 507, 509(a), 4940, 4942, 4945, and 6033 using Form 8940.

Nonexempt charitable trusts also file Form 8940 for an initial determination of section 509(a)(3) status or change to their type. See Form 8940 and instructions for more information.



Requests other than applications.

Requests other than applications for recognition of exemption or Form 8940 (for example, requests for letter rulings involving feeder organizations, application of excise taxes to activities of private foundations, taxation of unrelated business income, etc.) should be sent to the appropriate address listed in the current year revenue procedures.

These requests, similar to applications for recognition of exemption previously discussed, must be accompanied by the appropriate user fee. The schedule for user fees, including those for requests other than applications, can be found in the current year revenue procedures.

Exempt Organization (EO) Determinations can request technical advice from the Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes) on any question that can't be resolved on the basis of law, regulations, or a clearly applicable revenue ruling or other published precedent.

Reminder. The law requires payment of a user fee for determination letter requests. See the current year issued revenue procedures to find the required payment. Payment must accompany each request.

Non-exemption for terrorist organizations. An organization that is identified or designated as a terrorist organization within the meaning of section 501(p)(2) isn't eligible to apply for recognition of exemption.

User fee. The law requires the payment of a user fee for determination letter requests such as your application for recognition of

tax-exempt status. User fees are listed in the current year issued revenue procedures. If you are filing Form 1023, Form 1023-EZ, Form 1024 or 1024-A, the user fee must be submitted through [Pay.gov](https://www.pay.gov).



For the current user fee amount and other information about applying for tax-exempt status, go to [IRS.gov](https://www.irs.gov) and select "Charities and Non-Profits" from the buttons near the top. Next, select "Applying for Tax-Exempt Status" for more information. You can also call 1-877-829-5500.

Required Information and Documents

Employer identification number (EIN).

Every exempt organization must have its own EIN, whether or not it has any employees. An EIN is required before an exemption application is submitted. Information on how to apply for an EIN can be found online at [Employer ID Numbers \(EIN\)](https://www.irs.gov/charities-non-profits/charitable-organizations/employer-id-numbers-ein).

The EIN is issued immediately once the application information is validated.

If you previously applied for an EIN and haven't 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.

Organizing documents. If you are submitting an application other than Form 1023-EZ, your application should include a copy of the organizing or enabling document that is signed by a principal officer or is accompanied by a written declaration signed by an authorized individual certifying that the document is a complete and accurate copy of the original or meets the requirements of a conformed copy in Rev. Proc. 2011-9, section 3.08(5). If you are submitting a Form 1023-EZ, you don't need to include a copy of your organizing documents with the application. However, you may be asked to provide it during the application review process.

If your organizing or enabling document are articles of incorporation, include evidence that it was filed and approved by a state official. (For example, a stamped "Filed" copy dated by the Secretary of State is *prima facie* evidence that it was filed and approved by a state official.) A copy of the articles of incorporation can also be submitted with a written declaration signed by an authorized individual indicating the copy is complete and was filed and approved by the state, including the date filed.

If you are formed as a limited liability company and have adopted an operating agreement, submit the operating agreement along with your state-approved articles of organization.

If your organization's name has been officially changed by an amendment to your organizing instruments, you should also attach a conformed copy of that amendment to your application.

Conformed copy. A conformed copy is a copy that agrees with the original and all amendments to it. If the original document required a signature, the copy should either be signed by a principal officer or, if not signed, be accompanied by a written declaration signed by an authorized officer of the organization. With either option, the officer must certify that the document is a complete and accurate copy of the original. A certificate of incorporation should be approved and dated by an appropriate state official.

Bylaws. Bylaws alone aren't organizing documents. However, if your organization has adopted bylaws, include a current copy. The bylaws need not be signed if submitted as an attachment.



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

Attachments. When submitting attachments, every attachment should show your organization's name and EIN. It should also state that it is an attachment to your application form and identify the part and line item number to which it applies.

Original documents. Don't submit original documents because they become part of the IRS file and can't be returned.

Description of activities. Your application must include a full description of the proposed activities of your organization, including each of the fundraising activities of a section 501(c)(3) organization and a narrative description of anticipated receipts and contemplated expenditures.

When describing the activities in which your organization expects to engage, you must include the standards, criteria, procedures, or other means that your organization adopted or planned for carrying out those activities.

To determine the information you need to provide, you should study the part of this publication that applies to your organization. The appropriate chapter will describe the purposes and activities that your organization must pursue, engage in, and include in your application in order to achieve exempt status.

Often, your organization's articles of organization (or other organizing instruments) contain descriptions of your organization's purposes and activities.

Your application should describe completely and in detail your past, present, and planned activities.

If you are filing Form 1023-EZ, also review the [Instructions for Form 1023-EZ](#) for more information about what to include in your description.

Financial data. Unless you are filing Form 1023-EZ, you must include in your application a statement of revenues and expenses for the number of years specified in the applicable form instructions. For each accounting period, you must describe the sources of your receipts and the nature of your expenditures. You must also include a balance sheet for your most recently completed tax year or if you haven't completed a full tax year, the most current information available.

If you haven't yet begun operations, or have operated for less than 1 year, a proposed budget for 2 full accounting periods and a current statement of assets and liabilities will be acceptable.

Exempt status established in application.

If your application and its supporting documents show that your organization meets the requirements for tax-exempt status under the Code section you applied, the IRS will issue a favorable determination letter.

Miscellaneous Procedures

To help in processing your application, be sure to attach all schedules, statements, and other documents required by the application form. If you don't attach them, you may have to resubmit your application or you may otherwise encounter a delay in processing your application.

Incomplete application. If an application isn't complete and doesn't contain all the required attachments found under Required Inclusions, the IRS will return it to you for completion. The IRS will no longer request the missing information if the application is incomplete.

However, the IRS may, but is not required to, request additional information to validate information presented or to clarify an inconsistency on a Form 1023-EZ.

If the IRS returns the application or requests additional information from you, that application will be considered filed on the date the substantially completed application is postmarked, or if no postmark, received at the IRS.

For applications that are returned to the applicant because they aren't complete, the user fee will be returned or refunded.

Additional information may be requested if necessary to clarify the nature of your organization.

IRS responses. Organizations that successfully submit Form 1023, Form 1023-EZ, Form 1024, or Form 1024-A on Pay.gov will receive an email from Pay.gov confirming payment of the user fee.

Organizations that submit a complete Form 1024 application will receive an acknowledgment from the IRS. In addition, any applicant may receive a letter requesting additional information the IRS needs to make its determination. These letters will be sent out as soon as possible after receipt of the organization's application.

Withdrawal of application. An organization may withdraw an application at any time before the issuance of a determination letter upon the written request of a principal officer or authorized representative of your organization. However, the withdrawal won't prevent the information contained in the application from being used by the IRS in any subsequent examination of your organization's returns. The information forwarded with an application won't be returned to your organization and, generally, when an application is withdrawn, the user fee paid won't be refunded.

Requests for withholding of information from the public. The law requires many exempt organizations and private foundations to make their application forms and annual information returns available for public inspection. The law also requires the IRS to make available for public inspection, in accordance with section 6104 and the related regulations, your approved application for recognition of exemption (including any papers submitted in support of the application) and the determination letter (discussed later, under *Determination Letters*).

Any information submitted in the application or in support of it that relates to any trade secret, patent, process, style of work, or apparatus, upon request, can be withheld from public inspection if the IRS determines that the disclosure of such information would adversely affect the organization. Your request must:

1. Identify the material to be withheld (the document, page, paragraph, and line) by clearly marking it ***"Not Subject to Public Inspection."***
2. Explain why the information is of the type that can be withheld from public inspection.
3. Be filed with the office where your organization files the documents in which the material to be withheld is contained.

Where to file. Submit Form 1023, 1023-EZ, 1024, or 1024-A through Pay.gov.

EO Determinations will consider your complete application and will issue you a favorable determination letter, an adverse letter denying the exempt status requested in your application or, if you are asked to provide supplemental information and fail to respond, may close your case without making a determination if you don't respond to a

request for additional information. EO Determinations will also close your case without a determination if you withdraw your request.

Determination Letters

Public charity status. A new section 501(c)(3) organization will be classified as a publicly supported organization and not a private foundation if it can show when it applies for tax-exempt status that it reasonably can be expected to be publicly supported.

An organization must describe fully the activities in which it expects to engage. This includes standards, procedures, or other means adopted or planned by the organization for carrying out its activities, expected sources of funds, and the nature of its contemplated expenses.

Adverse determination. A proposed adverse determination letter will be issued to an organization that has not provided

sufficiently detailed information to establish that it qualifies for exemption or if the information provided establishes that it doesn't qualify for exemption. An organization can appeal a proposed adverse determination letter. See *Appeal Procedures*, later.

Expedited handling. Exempt organization determination letter requests may be eligible for expedited handling under section 4.09 of Rev. Proc. 2024-5.

Effective Date of Exemption

A determination letter recognizing exemption is usually ***effective as of the date of formation of an organization*** if, the organization submitted the application for recognition of exemption within 27 months from the end of the month in which it was organized and during the period before the date of the determination letter, its purposes and activities are consistent with the requirements for exempt status under the

applicable section of 501(c). Upon obtaining recognition of exemption, the organization can file a claim for a refund of income taxes paid for the period for which its exempt status is recognized.

An organization that does not submit its application for exemption within that 27-month period but otherwise meets the requirements for tax-exempt status will be recognized as exempt from the postmark date of application or the submission date of its Form 1023, Form 1024, Form 1023-EZ, or Form 1024-A, if applicable.

If an organization is required to alter its activities or substantially amend its charter to qualify, the determination letter recognizing exemption will be ***effective as of the date specified in the letter.*** If a nonsubstantive amendment is made, such as correction of a clerical error in the enabling instrument or the addition of a dissolution clause, exemption will ordinarily be recognized as of the date of

formation if the activities of the organization before the determination are consistent with the exemption requirements.

A determination letter recognizing exemption can't be relied on if there is a material change, inconsistent with exemption, in the character, the purpose, or the method of operation of the organization. Also, a determination letter can't be relied on if it is based on any omission or inaccurate material information submitted by the organization.

For more information about the effective date of exemption, see the current year issued revenue procedures.

Revocation of Exemption

A determination letter recognizing exemption may be revoked by:

1. A notice to the organization to which the determination letter originally was issued,

2. Enactment of legislation or ratification of a tax treaty,
3. A decision of the United States Supreme Court,
4. Issuance of temporary or final regulations, or
5. Issuance of a revenue ruling, a revenue procedure, or other statement published in the Internal Revenue Bulletin or Cumulative Bulletin.
6. Section 6033(j), for failure to file a required annual return or notice, for 3 consecutive years, automatically.

When revocation takes effect. If the organization omitted or misstated material information, operated in a manner materially different from that originally represented, or, with regard to organizations to which section 503 applies, engaged in a prohibited transaction (such as diverting corpus or income from its exempt purpose),

or if there has been a change in the applicable law, the revocation or modification may be retroactive.

Material change in organization. If there is a material change, inconsistent with exemption, in the character, purpose, or method of operation of the organization, revocation or modification will ordinarily take effect as of the date of that material change. An organization may seek relief from retroactive revocation or modification of a determination letter under section 7805(b). For more information on requesting section 7805(b) relief, see the current year issued revenue procedures.

Relief from retroactivity. If a determination letter was issued in error or the IRS changed its position after issuing a letter, and if section 7805(b) relief is granted, retroactivity of the revocation ordinarily will be limited to a date not earlier than that on which the original determination letter was revoked.

Foundations. The determination of the effective date is the same for the revocation or modification of foundation status or operating foundation status unless the effective date is expressly covered by statute or regulations.

Written notice. If the IRS concludes, as a result of examining an information return or considering information from any other source, that a determination letter should be revoked or modified, the organization will be advised in writing of the proposed action and the reasons for it.

The organization will also be advised of its right to protest the proposed action by requesting Independent Office of Appeals consideration. The appeal procedures are discussed next.

Appeal Procedures

If your organization applies for recognition of tax-exempt status and Rulings and

Agreements determines your organization doesn't qualify for exemption, your organization will be advised of its rights to protest the determination by requesting Independent Office of Appeals consideration. Your organization must submit a statement of its views fully explaining its reasoning.

The statement must be submitted within 30 days from the date of the proposed adverse determination letter and must state whether your organization wishes Independent Office of Appeals consideration.

Representation. A principal officer or trustee can represent an organization at any level of appeal within the IRS. Also, an attorney, CPA, or individual enrolled to practice before the IRS can represent the organization.

If the organization's representative attends a conference without a principal officer or trustee, the representative must file a proper power of attorney or a tax information authorization before receiving or inspecting

confidential information. Form 2848 or Form 8821, Tax Information Authorization, as appropriate (or any other properly written power of attorney or authorization), can be used for this purpose. These forms are available on IRS.gov from the Forms and Instructions page. For more information, see Publication 947, Practice Before the IRS and Power of Attorney, which is also available on IRS.gov from the Forms and Instructions page.

Independent Office of Appeals Consideration

Before forwarding a case to the Independent Office of Appeals, Rulings and Agreements will consider the applicant's statement protesting and appealing (hereinafter *appealing*) the proposed adverse determination. If the organization does not submit the information that provides a basis for Rulings and Agreements to reconsider its adverse determination,

it will forward the appeal and case file to the Independent Office of Appeals. For more information about the role of the Independent Office of Appeals, see Publication 892, How to Appeal an IRS Decision on Tax-Exempt Status. The appeal should include the following information.

1. The organization's name, address, daytime telephone number, and employer identification number.
2. A statement that the organization wants to protest the determination.
3. A copy of the letter showing the determination you disagree with, or the date and IRS office symbols on the determination letter.
4. A statement of facts supporting the organization's position in any contested factual issue.

5. A statement outlining the law or other authority the organization is relying on.
6. A statement as to whether a conference at the Independent Office of Appeals is desired.

The statement of facts in item 4 must be declared true under penalties of perjury. This may be done by adding to the protest the following signed declaration:

“Under penalties of perjury, I declare that I have examined the statement of facts presented in this protest and in any accompanying schedules and statements and, to the best of my knowledge and belief, it is true, correct, and complete.” Signature.

If the organization's representative submits the appeal, a substitute declaration must be included, stating:

1. That the representative prepared the appeal and accompanying documents, and
2. Whether the representative knows personally that the statements of fact contained in the appeal and accompanying documents are true and correct.

Be sure the appeal contains all of the information requested. Incomplete appeals will be returned for completion.

The Independent Office of Appeals, after any requested conference and upon consideration of the organization's appeal, as well as information presented in any conference held, will generally notify the organization of its decision and issue an appropriate determination letter. An adverse decision can be appealed to the courts (discussed later).

If new information is submitted during Independent Office of Appeals consideration, the matter may be returned to Rulings and Agreements for further consideration.

The Independent Office of Appeals must request technical advice on any exempt organization issue concerning qualification for exemption or foundation status for which there is no published precedent or for which there is reason to believe that nonuniformity exists. If an organization believes that its case involves such an issue, it should ask the Independent Office of Appeals to request technical advice.

Any determination letter issued on the basis of technical advice can't be appealed to the Independent Office of Appeals for those issues that were the subject of the technical advice.

Administrative Remedies

In the case of an application under section 501(c) or 501(d) and exempt from tax under 501(a), all of the following actions, called administrative remedies, must be completed by your organization before an unfavorable determination letter from the IRS can be appealed to the courts.

1. The filing of the correct completed application or group exemption request under section 501(c), or 501(d) and exempt from tax under 501(a) (described earlier in this chapter) or the filing of a request for a determination of foundation status (see *Private Foundations and Public Charities* in chapter 3).
2. In the case of a late-filed application, requesting relief under Regulations section 301.9100 regarding applications for extensions of time for

making an election or application for relief from tax (see *Application for Recognition of Exemption* in chapter 3).

3. The timely submission of all additional information requested to perfect an exemption application or request for determination of private foundation status.
4. Exhaustion of all administrative appeals available within the IRS.

The actions just described won't be considered completed until the IRS has had a reasonable time to act upon the appeal or protest, as the case may be.

An organization won't be considered to have exhausted its administrative remedies before the earlier of:

1. The completion of the steps just listed and the sending by certified or

registered mail of a notice of final determination, or

2. The expiration of the 270-day period in which the IRS has not issued a notice of final determination and the organization has taken, in a timely manner, all reasonable steps to secure a ruling or determination.

270-day period. The 270-day period will be considered by the IRS to begin on the date a completed application, or group exemption request is sent or submitted to the IRS. See *Application Procedures*, earlier, for information needed to complete the application form.

If the application doesn't contain all of the required items, it won't be further processed and may be returned to the applicant for completion. The 270-day period, in this event, won't be considered as starting until the date the application is remailed to the IRS with the requested information,

or, if a postmark isn't evident, on the date the IRS receives a completed application.

Appeal to Courts

If the IRS issues an unfavorable determination letter to your organization and you have exhausted all the administrative remedies just discussed, your organization can seek judicial remedies.

For example, if your organization has paid the tax resulting from the adverse determination and met all other statutory prerequisites, it can file suit for a refund in a U.S. District Court or the U.S. Court of Federal Claims. Or, if your organization elected not to pay the tax deficiency resulting from the adverse determination and met all other statutory prerequisites, it can file suit for a redetermination of the tax deficiencies in the United States Tax Court.

For more information on these types of suits, get Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund.

In certain situations, your organization can file suit for a declaratory judgment in the U.S. District Court for the District of Columbia, the U.S. Court of Federal Claims, or the U.S. Tax Court. This remedy is available if your organization received an adverse notice of final determination, or if the IRS failed to make a timely determination on your initial or continuing qualification or classification as an exempt organization. However, your exempt status claim must be as:

- An organization qualifying under section 501(c) or 501(d) and exempt from tax under 501(a),
- An organization to which a deduction for a contribution is allowed under section 170(c)(2),

- An organization that is a private foundation under section 509(a),
- A private operating foundation under section 4942(j)(3), or
- A cooperative organization that is exempt from tax under section 521.

Adverse notice of final determination.

The adverse notice of final determination referred to above is a determination letter sent by certified or registered mail holding that your organization:

- Isn't described in section 501(c) or 501(d) and exempt from tax under 501(a), or section 170(c)(2);
- Is a private foundation and not a public charity described in a part of section 509 or section 170(b)(1)(A);
- Is not a private operating foundation, as defined in section 4942(j)(3); or

- Is a public charity described in a part of section 509(a) or section 170(b)(1)(A) other than the part under which your organization requested classification.

Favorable court rulings - IRS procedure.

If a suit results in a final determination that your organization is exempt from tax, the IRS will issue a favorable determination letter, provided your organization has filed an application for exemption and submitted a statement that the underlying facts and applicable law are the same as in the period considered by the court.

Group Exemption Letter

A group exemption letter is a determination letter issued to a central organization recognizing on a group basis the exemption under section 501(c) of subordinate organizations on whose behalf the central organization has applied for recognition of exemption.

A central organization is an organization that has one or more subordinates under its general supervision or control. A subordinate organization is a chapter, local, post, or unit of a central organization.

A subordinate organization may or may not be incorporated, but it must have an organizing document and it must have its own taxpayer identification number (EIN). A subordinate that is organized and operated in a foreign country can't be included in a group exemption letter. A subordinate described in section 501(c)(3) can't be included in a group exemption letter if it is a private foundation described in section 509(a).

If your organization is a subordinate controlled by a central organization (for example, a church, a veterans' organization, or a fraternal organization), you should check with the central organization to see if it has been issued a group exemption letter that covers your organization.

If it has, you don't have to file a separate application unless your organization no longer wants to be included in the group exemption letter.

If the group exemption letter doesn't cover your organization, ask your central organization about being included in the next annual group ruling update that it submits to the IRS.

See [Publication 4573, Group Exemptions](#), for additional general information about group exemption. Go to the Charities & Nonprofits page on IRS.gov for Group Exemption Resources for the most current information and updates.

Central Organization Application Procedure

Note: The content about the Central Organization Application Procedure is included here for informational purposes.

However, as stated in Notice 2020-36, IRB 2020-21, 840 and the current year issued revenue procedures, the IRS is not accepting any requests for group exemption letters until publication of the final revenue procedure described in the Notice or other guidance in the Internal Revenue Bulletin.

If your organization is a central organization with affiliated subordinates under its control, it can apply for a group exemption letter for its subordinates, provided it has obtained recognition of its own exemption. A central organization obtains recognition of its own exemption by submitting Form 1023 or 1023-EZ, 1024, or 1024-A, as described in their instructions, with the appropriate user fee. You request the group exemption letter for the central organization's subordinates by letter rather than a specific application form. The issuance of the group exemption letter relieves each of the covered subordinates from filing its own application.

A central organization that has previously obtained recognition of its own exemption must indicate its employer identification number and the date of the letter recognizing its exemption, but need not forward documents already submitted. However, if it has not already done so, the central organization must submit a copy of any amendment to its governing instruments or internal regulations as well as any information about changes in its character, purposes, or method of operation.

Employer identification number. Each subordinate must have its own EIN, even if it has no employees. When submitting its group exemption application, the central organization must provide an EIN for each subordinate organization.

Information required for subordinate organizations. The exempt central organization requests the group ruling letter.

The central organization must submit information for subordinates it will include in the group exemption letter. The information should be forwarded in a letter signed by a principal officer of the central organization setting forth or including as attachments the following.

1. Information verifying that the subordinates:
 - a. Are affiliated with the central organization at the close of its annual accounting period;
 - b. Are subject to its general supervision or control;
 - c. Are all eligible to qualify for exemption under the same paragraph of section 501(c), though not necessarily the paragraph under which the central organization itself is exempt;

- d. If described in section 501(c)(3), aren't private foundations;
- e. Are all on the same accounting period as the central organization if they are to be included in group returns (described later); and
- f. If described in section 501(c)(3), are organizations that have been formed within the 15-month period preceding the date of submission of the group exemption application if they are subject to the requirements of section 508(a) and wish to be recognized as exempt from their dates of creation . If one or more of the subordinates haven't been organized within the 15-month period, a group ruling may be issued if all subordinates are willing to be recognized as

exempt only from the date of application.

2. A detailed description of the purposes and activities of the subordinates, including the sources of receipts and the nature of expenditures.
3. A sample copy of a uniform governing instrument (such as articles of incorporation or articles of association) adopted by the subordinates, or, in its absence, copies of representative instruments.
4. An affirmation to the effect that, to the best of the officer's knowledge, the purposes and activities of the subordinates are as stated in (2) and (3), above.
5. A statement that each of the subordinates has provided a written authorization to the central organization, signed by an authorized

officer of the subordinate, agreeing to be included in the group exemption (see also New 501(c)(3) organizations that want to be included, later in this section).

6. A list of subordinates to be included in the group exemption letter, to which the IRS has issued an outstanding determination letter.
7. An affirmation to the effect that, to the best of the officer's knowledge and belief, no subordinate described in section 501(c)(3) is a private foundation, as defined in section 509(a).
8. For each subordinate that is a school claiming exemption under section 501(c) (3), the information required by Revenue Ruling 75-50, 1975-2 C.B. 587 (as modified by Rev. Proc. 71-447, 1971-2 C.B. 230 and Rev. Proc. 2019-22, 2019-2 I.R.B. 1260) these

requirements are described in chapter 3, under Private Schools.

9. For any school affiliated with a church, the information to show that the provisions of Revenue Ruling 75-231, 1975-1 C.B. 158, have been met.
10. A list of the names, mailing addresses, actual addresses if different, and EINs of subordinates to be included in the group exemption letter. A current directory of subordinates may be furnished instead of the list if it includes the required information and if the subordinates not to be included in the group exemption letter are identified.

New 501(c)(3) organizations that want to be included. A new organization, described in section 501(c)(3), that wants to be included in a group exemption letter must submit its authorization (as explained in item number 5, earlier, under Information required

for subordinate organizations) to the central organization before the end of the 15th month after it was formed in order to satisfy the requirement of section 508(a). The central organization must also include this subordinate in its next annual submission of information, as discussed later, under *Information Required Annually*.

Keeping the Group Exemption Letter in Force

Continued effectiveness of a group exemption letter is based on the following conditions.

1. The continued existence of the central organization.
2. The continued qualification of the central organization for exemption under section 501(c).
3. The submission by the central organization of the information regarding its subordinate organizations

that is required annually (described under *Information Required Annually*).

4. The annual filing of an information return (Form 990, for example) by the central organization, if required.

In addition, a group exemption letter will not be effective as to a particular subordinate if the subordinate ceases to conform to the requirements for inclusion in a group exemption letter and authorization for inclusion (see items 1 and 5 in *Information required for subordinate organizations*, earlier), and the annual filing of any required information return for the subordinate. A central organization may file a group return for some or all of its subordinates. If it does so, the group return must be filed on Form 990 under a separate EIN obtained exclusively for the purpose of filing the group return. Form 990-EZ cannot be used for a group return.

Information Required Annually

To maintain a group exemption letter, the central organization must submit annually, at least 90 days before the close of its annual accounting period, all of the following information.

1. Information about all changes in the purposes, character, or method of operation of the subordinates included in the group exemption letter.
2. A separate list (that includes the names, mailing addresses, actual addresses if different, and EINs of the affected subordinates) for each of the three following categories.
 - a. Subordinates that have changed their names or addresses during the year.
 - b. Subordinates no longer to be included in the group exemption letter because they no longer

exist or have disaffiliated from or withdrawn their authorization to the central organization.

- c. Subordinates to be added to the group exemption letter because they are newly organized or affiliated or because they have recently authorized the central organization to include them.

An annotated directory of subordinates won't be accepted for this purpose. If there were none of the above changes, the central organization must submit a statement to that effect.

- 3. The same information about new subordinates that was required in the initial application for group exemption. (This information is listed in items 1 through 10, under Information required for subordinate organizations, earlier.) If a new subordinate doesn't differ in any material respects from the

subordinates included in the application for group exemption, however, a statement to this effect may be submitted in lieu of detailed information.



The organization should send this information to:

Internal Revenue Service Center
Ogden, UT 84201-0027



Submitting the required information annually doesn't relieve the central organization or any of its subordinates of the duty to submit any other information that may be required by an EO area manager to determine whether the conditions for continued exemption are being met.



As of 2019, the IRS will no longer send the List of Parent and Subsidiary Accounts to the central organizations.

Events Causing Loss of Group Exemption

A group exemption letter no longer has effect, for either a particular subordinate or the group as a whole, when:

4. The central organization notifies the IRS that it is going out of existence;
5. The central organization notifies the IRS, by its annual submission or otherwise, that any of its subordinates will no longer fulfill the conditions for continued effectiveness, explained earlier, or
6. The IRS notifies the central organization or the affected subordinate that the group exemption letter will no longer have effect for some or all of the group because the conditions for continued effectiveness of a group exemption letter haven't been fulfilled.