

# 501(c)(3) HELPFUL LINKS

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## **Application for Recognition of Exemption (master document to follow with further links and forms)**

<https://www.irs.gov/charities-non-profits/application-for-recognition-of-exemption#:~:text=To%20apply%20for%20recognition%20by.including%20the%20appropriate%20user%20fe>e.

## **About Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code**

<https://www.irs.gov/forms-pubs/about-form-1023>

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

<https://www.irs.gov/forms-pubs/about-form-1023-ez>

## **Instructions for Form 1023-EZ**

<https://www.irs.gov/pub/irs-pdf/i1023ez.pdf>

## **Application Process (Nonprofit Exemption from federal income taxation)(includes step-by-step computer form)**

<https://www.irs.gov/charities-non-profits/application-process>

## **Frequently Asked Questions about Applying for Tax Exemption**


<https://www.irs.gov/charities-non-profits/frequently-asked-questions-about-applying-for-tax-exemption>



## **Application for Employer Identification Number (EIN)**

<https://www.irs.gov/pub/irs-pdf/iss4.pdf>



# Application for Recognition of Exemption

To apply for recognition by the IRS of exempt status under section 501(c)(3) of the Code, use a Form 1023-series application. The application must be submitted electronically on [www.pay.gov](https://www.pay.gov)  and must, including the appropriate user fee. See Application Process for a step-by-step review of what an organization needs to know and to do in order to apply for recognition by the IRS of tax-exempt status. Frequently asked questions about applying for exemption are also available. You may also want to view some of our tools designed to help you apply for exemption.

The organization should also request an employer identification number, even if it does not have any employees. See Form SS-4, Application for Employer Identification Number , and its related instructions  to learn how to obtain an EIN. You may obtain an EIN by applying online, by fax or by mail. International applicants may call 267-941-1099 (not a toll-free number).

Except for churches, their integrated auxiliaries, and public charities whose annual gross receipts are normally less than \$5,000, organizations will not be treated as described in section 501(c)(3) unless they notify the IRS by applying for recognition of section 501(c)(3) status. Generally, organizations required to apply for recognition of exemption must notify the Service within 27 months from the date of their formation to be treated as described in section 501(c)(3) from the date formed. When the IRS

determines that an organization qualifies for exemption under section 501(c)(3), it will also be classified as a private foundation, unless it meets the requirements to be treated as a public charity.

A charitable organization must make available for public inspection its approved application for recognition of exemption with all supporting documents and its last three annual information returns. The organization must provide copies of these documents upon request without charge (other than a reasonable fee for reproduction and copying costs). Penalties are provided for failure to comply with these requirements. For more information, see our frequently asked questions, the final regulations published in Internal Revenue Bulletin 1999-17 [PDF](#), or Disclosure Requirements [PDF](#).

Learn more about the benefits, limitations and expectations of tax-exempt organizations by attending the courses at the online Small to Mid-Size Tax Exempt Organization Workshop.

## Additional information:


- Online courses - Tools designed to help you apply for exemption.
- Publication 557, Tax-Exempt Status for Your Organization [PDF](#)
- Publication 4220, Applying for 501(c)(3) Tax-Exempt Status [PDF](#)
- Publication 1635, Understanding Your EIN [PDF](#)
- Publication 4573, Group Exemptions [PDF](#)

*Page Last Reviewed or Updated: 17-Feb-2022*




# About Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code


Organizations must electronically file this form to apply for recognition of exemption from federal income tax under section 501(c)(3).

**Note.** You may be eligible to file Form 1023-EZ, a streamlined version of the application for recognition of tax exemption. You must complete the Form 1023-EZ Eligibility Worksheet in the Instructions for Form 1023-EZ  to determine if you are eligible to file this form. If you are not eligible to file Form 1023-EZ, you can still file Form 1023.

## Current Revision

To submit Form 1023, you must:

1. Register for an account on Pay.gov 
2. Enter "1023" in the search box and select Form 1023.
3. Complete the form.

Instructions for Form 1023 (Print Version )

## Information on Tax-Exempt Application Process

- Before Applying for Tax-Exempt Status
- Top Ten Reasons for Delays in Processing Exempt Organization Applications

## Recent Developments

LLC Applying for Tax-exempt Status under Section 501(c)(3) Must Submit Information Described in Notice 2021-56

Changes to Jan. 2020 Revision of Instructions for Form 1023, Schedule E, Line 2 and Line 2a -- 27-JAN-2021

Updated Information on Signing Electronically Submitted Form 1023 -- 05-MAY-2020

Taxpayer Relief for Certain Tax-Related Deadlines Due To Coronavirus Pandemic -- 14-APR-2020

Electronic Filing of Form 1023 -- 31-JAN-2020


## Other Items You May Find Useful

All Revisions for Form 1023

Frequently Asked Questions: Form 1023

Overview of the Form 1023 e-Filing process

Stay Exempt, Tax Basics for Exempt Organizations

Publication 1771, Charitable Contributions - Substantiation and Disclosure Requirements 

Other Current Products

- Exempt Organization Sample Questions
- Applying for Tax Exempt Status

## Related Items

- About Form 990, Return of Organization Exempt from Income Tax
- About Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated

as a Private  
Foundation

- About Form 2848, Power of Attorney and Declaration of Representative
- About Form 5768, Election/Revocation of Election By an Eligible Section 501(c)(3) Organization to Make Expenditures To Influence Legislation
- About Form 8821, Tax Information Authorization

- About Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)
- About Form SS-4, Application for Employer Identification Number (EIN)

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

Form 1023-EZ is used to apply for recognition as a tax-exempt organization under Section 501(c)(3).

Applicants can learn more about the requirements, benefits, limitations and expectations of tax-exempt organizations by accessing the online courses at the IRS Small to Mid-Size Tax Exempt Organization Workshop.

## Current Revision


To submit Form 1023-EZ, you must:


1. Read the Instructions for Form 1023-EZ and complete its Eligibility Worksheet found at the end of the instructions. (If you are **not** eligible to file Form 1023-EZ, you can still file Form 1023.)
2. If eligible to file Form 1023-EZ, register for an account on Pay.gov 
3. Enter "1023-EZ" in the search box.

## Related Items

- About Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
- About Form 2848, Power

## 4. Complete the form.

If Form 1023-EZ appears compressed on Pay.gov when using Internet Explorer, you may need to turn on the "Compatibility View." Instructions for your version of Internet Explorer can be found at the Microsoft website 

Instructions for Form 1023-EZ (Print Version) 

## Recent Developments

Requesting Earlier Effective Date of Exemption -- 28-JAN-2020

## Other Items You May Find Useful

All Form 1023-EZ Revisions

About Publication 517, Social Security and Other Information for Members of the Clergy and Religious Workers

About Publication 526, Charitable Contributions

File Error-Free Form 1023-EZ Webinar 

StayExempt.irs.gov - Interactive Training for Charities

Other Current Products

of Attorney  
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Declaration  
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- About Form 5768, Election/Revocation of Election By an Eligible Section 501(c)(3) Organization to Make Expenditures To Influence Legislation
- About Form 8940, Request for Miscellaneous Determination
- About Form SS-4, Application

for Employer  
Identification  
Number  
(EIN)

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# Instructions for Form 1023-EZ

(Rev. January 2018)

## Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code



Department of the Treasury  
Internal Revenue Service

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

### Contents

	Page
General Instructions	1
Purpose of Form	1
Who Can File This Form	1
How To File	1
User Fee	2
When To File (Effective Date of Exemption)	2
Filing Assistance	2
Signature Requirements	2
Annual Filing Requirements	2
Public Inspection	2
State Registration Requirements	3
Specific Instructions	3
Part I. Identification of Applicant	3
Part II. Organizational Structure	4
Part III. Your Specific Activities	5
Part IV. Foundation Classification	8
Part V. Reinstatement After Automatic Revocation	12
Part VI. Signature	12
Form 1023-EZ Eligibility Worksheet (Must be completed prior to completing Form 1023-EZ)	13
National Taxonomy of Exempt Entities (NTEE) Codes.	21

### Future Developments

For the latest information about developments related to Form 1023-EZ and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form 1023-EZ](https://www.irs.gov/Form1023-EZ).

### Reminder

**Don't include social security numbers on publicly disclosed forms.** Because the IRS is required to disclose approved exemption applications and information returns, exempt organizations should not include social security numbers on these forms. Documents subject to disclosure include correspondence with the IRS about the filing.

### Photographs of Missing Children

The Internal Revenue Service is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](https://www.nccmec.org/). Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

### Email Subscription

The IRS has established a subscription-based email service for tax professionals and representatives of tax-exempt organizations. Subscribers will receive periodic updates from the IRS regarding exempt organization tax law and regulations, available services, and other information. To subscribe, visit [IRS.gov/Charities](https://www.irs.gov/Charities).

## General Instructions

**"You" and "Us".** Throughout these instructions and Form 1023-EZ, the terms "you" and "your" refer to the organization that is applying for tax-exempt status. The terms "us" and "we" refer to the Internal Revenue Service.

### Purpose of Form

Form 1023-EZ is the streamlined version of Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. Any organization may file Form 1023 to apply for recognition of exemption from federal income tax under section 501(c)(3). Only certain organizations are eligible to file Form 1023-EZ (see *Who Can File This Form*, below).

**Note.** Most organizations seeking exemption from federal income tax under section 501(c)(3) are required to complete and submit an application. However, the following types of organizations may be considered tax exempt under section 501(c)(3) even if they do not file Form 1023 or Form 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.

### Who Can File This Form

Only certain organizations are eligible to apply for exemption under section 501(c)(3) using Form 1023-EZ. To determine if you are eligible to file Form 1023-EZ, you must complete the [Form 1023-EZ Eligibility Worksheet](#).



If you answer "Yes" to **any** of the worksheet questions, you are not eligible to apply for exemption under section 501(c)(3) using Form 1023-EZ. You must apply on Form 1023. If you answer "No" to **all** of the worksheet 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 [IRS.gov/Charities](https://www.irs.gov/Charities).

### How To File

Form 1023-EZ can only be filed electronically by going to [IRS.gov/Form1023-EZ](https://www.irs.gov/Form1023-EZ) or [Pay.gov](https://www.pay.gov) (enter the term "Form 1023-EZ" in the search box). We will not accept printed copy submissions of the application.



We recommend you preview and print a copy of your application for your records before submitting it electronically.

## User Fee

A user fee is required to process your application. This fee must be paid through [Pay.gov](https://www.pay.gov) when you file your application. Payments can be made directly from your bank account or by credit/debit card. For the current exempt organization user fee amounts, go to [IRS.gov/charities-non-profits/user-fess-for-tax-exempt-and-government-entities-division](https://www.irs.gov/charities-non-profits/user-fess-for-tax-exempt-and-government-entities-division). You can also call 877-829-5500.

## When To File (Effective Date of Exemption)

Generally, 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 (submission 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 submission date, you can request the earlier date by sending correspondence to the address below. The correspondence should include your name, employer identification number (EIN), the effective date you are requesting, an explanation of why the earlier date is warranted, and any supporting documents. This correspondence should be sent after you receive your Determination Letter. Alternatively, you may complete Form 1023 in its entirety instead of completing Form 1023-EZ.

**Note.** If you have been automatically revoked and are seeking retroactive reinstatement, see [Part V. Reinstatement After Automatic Revocation](#) of these instructions.

Send effective date correspondence to:

Internal Revenue Service  
Exempt Organizations Determinations  
Room 4024  
P.O. Box 2508  
Cincinnati, OH 45201

## Application Process

Submitting this application does not guarantee exemption will be recognized. If your application is incomplete or not completed correctly, it may be rejected. In addition, you may be contacted for additional information. Also, the IRS will select a statistically valid random sample of applications for pre-determination reviews, which may also result in requests for additional information.

## Filing Assistance

For help in completing this form or general questions relating to an exempt organization, call Exempt Organization Customer Account Services toll free at 877-829-5500. You may also access information on our website at [IRS.gov/Charities](https://www.irs.gov/Charities).

The following publications are available to you for further information.

- [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, Tax-Exempt Organizations and Gaming](#)
- [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](#)

## Signature Requirements

An officer, director, or trustee listed in Part I, line 8, 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.

## Annual Filing Requirements

Generally, an organization that qualifies for exemption under section 501(c)(3) is required to file an annual return in accordance with section 6033(a). However, an eligible organization, other than a private foundation, that normally has gross receipts of less than \$50,000 is not required to file an annual return, but must furnish an annual electronic notice on Form 990-N (e-Postcard) providing the information required by section 6033(i). See Rev. Proc. 2011-15, 2011-3 I.R.B. 322. Failure to file a required return or notice for three consecutive years will result in auto-revocation of your tax-exempt status.

An organization that is required to file a Form 990-series annual information return or submit Form 990-N must do so even if its application for recognition of exemption has not been filed or has been filed but not yet approved.

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

If Form 990-N is due while Form 1023-EZ is pending, the organization may need to contact the IRS at 877-829-5500 and ask for an account to be established for the organization so that it may file the notice.

Information on annual information return and electronic notice filing requirements and exceptions to the filing requirements may be found in Pub. 557 and at [IRS.gov/Charities](https://www.irs.gov/Charities).

Form 1023-EZ does not allow you to request an exception to filing Form 990, Return of Organization Exempt From Income Tax; Form 990-EZ, Short Form Return of Organization Exempt From Income Tax; or Form 990-N. If your request for recognition of tax-exempt status is granted on Form 1023-EZ, you will be required to submit Form 990, 990-EZ, or 990-N depending on your gross receipts and assets. If you believe that you meet an exception to filing Form 990, 990-EZ, or 990-N, and wish to obtain that exception at the time of filing your application, then you should submit Form 1023 instead of Form 1023-EZ. Otherwise, you may request IRS recognition of this exception by filing Form 8940, Request for Miscellaneous Determination. A user fee must accompany Form 8940.

**Note.** You do not need to notify the IRS that you are excepted from the annual filing requirement under section 6033(a) if your basis for the exception is that you are not a private foundation, your gross receipts are normally less than \$50,000, and you are filing Form 990-N.

## Public Inspection

**Information available for public inspection.** If we approve exempt status under section 501(c)(3), both you and the IRS

must make your application and related documents available for public inspection. For more information, please go to [IRS.gov/Charities-&-Non-Profits/Exempt-Organization-Public-Disclosure-and-Availability-Requirements](http://IRS.gov/Charities-&-Non-Profits/Exempt-Organization-Public-Disclosure-and-Availability-Requirements).

## 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 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 [nasconet.org](http://nasconet.org).

## Donor Reliance on a Favorable Determination

Generally, donors and contributors may rely on an organization's favorable Determination Letter under section 501(c)(3) until the IRS publishes notice of a change in status, unless the donor or contributor was responsible for or aware of the act or failure to act that results in the revocation of the organization's Determination Letter. See Rev. Proc. 2011-33, 2011-25 I.R.B. 887.

## Specific Instructions

Before completing the Form 1023-EZ, you must complete the [Form 1023-EZ Eligibility Worksheet](#). 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. By checking the box, you are also attesting that you have read and understand the requirements to be exempt under section 501(c)(3). You are not required to submit the eligibility worksheet with your form. However, you should retain the worksheet for your records.

You must also check the boxes regarding your gross receipts and total assets. If you check "Yes" to those questions, you do not meet the requirements to submit Form 1023-EZ; instead, file Form 1023. For additional information regarding the gross receipts and assets requirements, see questions 1 through 3 on the Form 1023-EZ Eligibility Worksheet.

### Part I. Identification of Applicant

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

**Line 1b–1e. 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, enter your box number instead of the street address.

**Line 2. Employer identification number (EIN).** Enter the nine-digit EIN assigned to you.



*You will not be able to submit this application until you have obtained an EIN.*

All organizations must have an EIN. An EIN is required regardless of whether you have employees.

If the organization doesn't have an EIN, it must apply for one. An EIN can be applied for by visiting the IRS website at [IRS.gov/EIN](http://IRS.gov/EIN).

The organization may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. Organizations outside the United States or U.S. possessions may also apply for an EIN by calling 267-941-1099 (toll call). Don't apply for an EIN more than once.

**Line 3. Month tax year ends (01-12).** Enter the month that your tax year (annual accounting period) ends, using a two-digit number format. For example, if your annual accounting period ends in December, 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 on line 3.

**Line 4. Person to contact if more information is needed.**

Enter the name and title of the person to contact if more information is needed. The person to contact may be an officer, director, trustee, or other individual who is permitted to speak with us according to your bylaws or other rules of operation. Your person to contact may also be an "authorized representative," such as an attorney, certified public accountant (CPA), or enrolled agent (EA).

**Note.** We will request a Form 2848, Power of Attorney and Declaration of Representative, if we need to contact an authorized representative for additional information.

**Line 5. Contact telephone number.** Provide a daytime telephone number for the contact listed on line 4.

**Line 6. Fax number.** Provide a fax number for the contact listed on line 4.

**Line 7. User fee submitted.** Enter the user fee amount paid.

**Line 8. List the names, titles, and mailing addresses of your officers, directors, and/or trustees.** Enter the full names, titles, and mailing addresses of your officers, directors, and/or trustees. You may use the organization's address for mailing. If you have more than five, list only five in the order below.

1. President or chief executive officer or chief operating officer.
2. Treasurer or chief financial officer.
3. Chairperson of the governing body.
4. Any officers, directors, and trustees who are substantial contributors (not already listed above).
5. Any other officers, directors, and trustees who are related to a substantial contributor (not already listed above).
6. Voting members of the governing body (not already listed above).
7. Officers (not already listed above).

If an individual serves in more than one office (for example, as both an officer and director), list this individual on only one line and list all offices held.

An officer is a person elected or appointed to manage the organization's daily operations, such as president, vice president, secretary, treasurer, and, in some cases, board chair. The officers of an organization are determined by reference to its organizing document, bylaws, or resolutions of its governing body, or otherwise designated consistent with state law.

A director or trustee is a member of the organization's governing body, but only if the member has voting rights.

**Line 9a. Organization's website.** Enter your current website address, as of the date of filing this application. If you do not maintain a website, enter "N/A" (not applicable).

**Line 9b. Organization's email.** Enter your email address to receive educational information from us in the future. Because of security concerns, we cannot send or respond to confidential information via email.

## Part II. Organizational Structure

**Line 1. Entity type.** Only certain corporations, unincorporated associations, and trusts are eligible for tax-exempt status under section 501(c)(3). Sole proprietorships, partnerships, and loosely affiliated groups of individuals are not eligible. Check the appropriate box to indicate whether you are a corporation, an association, or a trust.

**Note.** Even though limited liability companies (LLCs) are eligible to receive exemption under section 501(c)(3), they are not eligible to apply for exemption using this form.

**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 generally referred to as its "articles of incorporation." A corporation must be incorporated under the non-profit or non-stock laws of the jurisdiction in which it incorporates.

**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.

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

**Line 2. Necessary organizing document.** See below for your organization type.

**Corporation.** If incorporated under a federal, state, or federally recognized Indian tribal or Alaskan native government statute, you have a "necessary organizing document" if your organizing document shows certification of filing. This means your organizing document shows evidence that on a specific date it was 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 your name, your purpose(s), 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 to include your name, purpose(s), signatures, and intent to form an organization.

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

**Line 3. Formation date.** See below for your organization type.

**Corporation.** If you are a corporation, you should enter the date that the appropriate authority filed your articles of incorporation or other organizing document.

**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.

**Note.** If you amended your organizational documents to comply with the requirements of section 501(c)(3), enter the date of amendment, unless the amendment was nonsubstantive within the meaning of Rev. Proc. 2017-5, 2017-1 I.R.B. 230 (or its successor).

**Line 4. State of formation.** Enter the jurisdiction (for instance, the state or the federally recognized tribal government) under the laws of which you were incorporated or otherwise formed. If you are a corporation, this may not be the place in which you are physically located. For example, if you are physically located in New York, but incorporated under Massachusetts law, enter Massachusetts.

**Line 5. Purpose(s) 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. See discussion of these purposes under Part III, line 3 of these instructions.

If your purposes are limited 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 for recognition of exemption. 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 Pub. 557 for further information and examples of how to limit your purposes.

**Line 6. Activities not in furtherance of tax-exempt purposes.** Your organizing document must not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes described in section 501(c)(3). In other words, you are not organized exclusively for one or more exempt purposes if your organizing documents expressly empower you to carry on activities that further purposes outside the scope of section 501(c)(3), such as "to engage in the operation of a social club" or "to engage in a manufacturing business," regardless of the fact that your organizing document may state that you are created for "charitable purposes within the meaning of section 501(c)(3) of the Code."

Further, your net earnings must not inure to the benefit of private shareholders or individuals. You must establish that you will not be organized or operated for the benefit of private interests, such as the founder or the founder's family, shareholders of the organization, other designated individuals, or persons controlled directly or indirectly by such private interests. Also, you must not, as a substantial part of your activities, attempt to influence legislation (however, eligible organizations may elect an expenditure limit instead of the "no substantial part" limit), and you are prohibited from participating to any extent in a political campaign for or against any candidate for public office.

The following is an example of an acceptable clause:

*No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees,*



officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes described in section 501(c)(3). No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

See Pub. 557 for further information and examples of acceptable language that expressly limits you to engage in activities in furtherance of one or more exempt purposes described in section 501(c)(3).

**TIP** See the instructions for Part III, later, for more information on activities that exclusively further one or more exempt purposes, and certain activities that are prohibited or restricted for organizations exempt from federal income tax under section 501(c)(3).

**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 before you apply for recognition of exemption.

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 or organizations to receive your assets upon dissolution will be acceptable only if your articles state that the specific organization(s) must be exempt under section 501(c)(3) at the time your dissolution takes place and your organizing document provides for distribution for one or more exempt purposes within the meaning of section 501(c)(3) if the specific organization(s) are not exempt.

See Pub. 557 for further information and examples of acceptable language for dedication of assets upon dissolution in your organizing document.

**Operation of state law.** The laws of certain states provide for the distribution of assets upon dissolution. Therefore, specific written language regarding distribution of assets upon dissolution may not be needed in the organizing documents of exempt organizations organized in those states. Organizations that are organized in these *cy pres* states should be aware of their specific state requirements. Operation of state law is based on Rev. Proc. 82-2, 1982-1 C.B. 367.



State law does not override an inappropriate dissolution clause. If you are organized 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 (for example, a clause specifying that assets will or may be distributed to officers and/or directors upon dissolution), state law will not override this inappropriate clause, and you will need to amend your organizing document to remove the inappropriate clause before you apply for recognition of exemption.

## Part III. Your Specific Activities

Consider your past, present, and planned activities when responding to these questions.

**Line 1.** Briefly describe your mission or most significant activities (limit 255 characters). Provide a brief summary of your tax-exempt 501(c)(3) purposes and the activities you engage in to further those purposes (see below for examples and a description of various 501(c)(3) purposes). Don't refer to or repeat purposes in your organizing document or speculate about potential future programs. You should describe either actual or planned mission or activities. For example, an organization that plans to further educational purposes by operating an afterschool homework club would describe that activity. If the organization was also contemplating offering scholarships in the future but currently had no definitive plans to do so, then the scholarship activity would be speculative and should not be described.

### Examples of activities or missions that were determined to further tax-exempt 501(c)(3) purposes:

**Example 1.** In Rev. Rul. 69-161, 1969-1 C.B. 149, a nonprofit legal aid society that was organized and operated for the purpose of providing free legal services to indigent persons who were otherwise financially incapable of obtaining such services, qualified for exemption under section 501(c)(3) as a charitable organization providing relief to the poor and distressed.

**Example 2.** In Rev. Rul. 67-148, 1967-1 C.B. 132, an organization formed to increase the knowledge of its members and the public about historic events by researching, studying, and involving its members in historically accurate reenactments to which the public was invited, qualified for exemption under section 501(c)(3) as an educational organization.

**Example 3.** In Rev. Rul. 74-194, 1974-1 C.B. 129, an organization formed to prevent cruelty to animals by subsidizing spaying and neutering for pet owners who otherwise couldn't afford the services, qualified for the exemption under section 501(c)(3) as an organization formed and operated exclusively for the prevention of cruelty to animals.

### Examples of activities or missions that were determined to not further tax-exempt 501(c)(3) purposes:

**Example 1.** In *Wendy L. Parker Rehabilitation Foundation Inc. v. Commissioner*, T.C. Memo. 1986-348, an organization created to aid an open-ended class of persons suffering from a disease or illness wasn't described in section 501(c)(3) because it anticipated spending a portion of its income for the benefit of one specifically named individual. The specifically named individual's family controlled the organization and made significant contributions to it. The distributions for her support relieved them of the economic burden of providing for her care and thus constituted prohibited inurement of the organization's fund. The benefit didn't flow primarily to the general public as required under Regulations section 1.501(c)(3)-1(d)(1)(ii) and instead provided an impermissible private benefit.

**Example 2.** In Rev. Rul. 71-395, 1971-2 C.B. 228, an organization created as a cooperative art gallery formed by



artists to exhibit and sell their works, didn't qualify for exemption under section 501(c)(3) because the gallery was a vehicle for advancing the careers of the artists and for promoting the sale of their works. The Revenue Ruling explains that "the gallery serves the private purposes of its members, even though the exhibition and sale of paintings may be an educational activity in other respects." The organization failed to qualify for exemption because it was operated for the benefit of private individuals within the prohibition of Regulations section 1.501(c)(3)-1(d)(ii).

**Example 3.** In Rev. Rul. 67-367, 1967-2 C.B. 188, an organization was created to operate a scholarship fund plan for making payments to preselected, specifically named individuals. The subscribers deposited a certain amount of money with a designated bank. The subscribers also named a specific child to be the recipient of the scholarship money. The organization failed to qualify for exemption under section 501(c)(3) because it was operated for the benefit of private interests, the designated recipients, rather than to serve a public interest.

### **Line 2. National Taxonomy of Exempt Entities (NTEE)**

**code.** An NTEE code is a three-character series of letters and numbers that generally summarize an organization's purpose. Enter the code that best describes your organization from the list of NTEE codes, later. For more information and more detailed definitions of these codes developed by the National Center for Charitable Statistics (NCCS), visit the Urban Institute, NCCS website at [nccs.urban.org](http://nccs.urban.org).

**Note.** NTEE codes are also used for purposes other than identification of organizations described in section 501(c)(3). Therefore, all codes in the list do not necessarily describe a 501(c)(3) purpose. Selecting the appropriate NTEE code is important as some donors use the codes to identify potential recipients of grants.

**Line 3. Exempt purposes.** In order to qualify for exemption as an organization described in section 501(c)(3), you must be organized and operated exclusively for 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. An organization is not regarded as being organized and operated exclusively for exempt purposes if more than an insubstantial part of its activities is not in furtherance of an exempt purpose. For more information, see Pub. 557.

**Note.** An organization does not qualify for exemption as an organization described in section 501(c)(3) if its purposes are illegal or contrary to public policy. See Rev. Rul. 71-447, 1971-2 C.B. 230 (a private school that does not have a racially nondiscriminatory policy as to students does not qualify for exemption). Furthermore, an organization operated for the primary purpose of carrying on a trade or business for profit shall not be exempt from taxation under section 501(c)(3), even if all of its profits are payable to one or more organizations exempt from taxation under section 501.

**Charitable.** 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.

**Religious.** To determine whether an organization meets the religious purposes test of section 501(c)(3), the IRS maintains two basic guidelines.

1. That the particular religious beliefs of the organization are truly and sincerely held. If there is a clear showing that the

beliefs (or doctrines) are sincerely held by those professing them, the IRS will not question the religious nature of those beliefs.

2. That the practices and rituals associated with the organization's religious belief or creed are not illegal or contrary to clearly defined public policy. Therefore, an organization may not qualify for treatment as an exempt religious organization for tax purposes if its actions are contrary to well established and clearly defined public policy.

**Educational.** The term "educational," as used in section 501(c)(3), relates to:

- The instruction or training of the individual for the purpose of improving or developing his or her capabilities, or
- The instruction of the public on subjects useful to the individual and beneficial to the community.

An organization may be educational even though it advocates a particular position or viewpoint so long as it presents a sufficiently full and fair exposition of the pertinent facts as to permit an individual or the public to form an independent opinion or conclusion. An organization is not educational if its principal function is the mere presentation of unsupported opinion.

The term "educational" includes the provision of childcare away from the home if:

1. Substantially all of the care provided by the organization is to enable individuals (parents) to be gainfully employed, and
2. The services provided by the organization are available to the general public.

The following are examples of organizations which, if they otherwise meet the requirements of this section, are educational.

**Example 1.** An organization whose activities consist of presenting public discussion groups, forums, panels, lectures, or other similar programs. Such programs may be on radio or television.

**Example 2.** An organization which presents a course of instruction by means of correspondence or through the utilization of television or radio.

**Example 3.** Museums, zoos, planetariums, symphony orchestras, and other similar organizations.

**Scientific.** To be a scientific organization described in section 501(c)(3), an organization must be organized and operated in the public interest. Therefore, the term "scientific," as used in section 501(c)(3), includes the carrying on of scientific research in the public interest. Scientific research does not include activities of a type ordinarily carried on as an incident to commercial or industrial operations, as, for example, the ordinary testing or inspection of materials or products, or the designing or construction of equipment or buildings.

Scientific research will be regarded as carried on in the public interest if:

1. The results of such research (including any patents, copyrights, processes, or formulas resulting from such research) are made available to the public on a nondiscriminatory basis;
2. Such research is performed for the United States, or any of its agencies or instrumentalities, or for a State or political subdivision thereof; or
3. Such research is directed toward benefiting the public.

**Testing for public safety.** The term "testing for public safety," as used in section 501(c)(3), includes the testing of

consumer products, such as electrical products, to determine whether they are safe for use by the general public.

**To foster national or international amateur sports competition.** There are two types of amateur athletic organizations that can qualify for tax-exempt status. The first type is an organization that fosters national or international amateur sports competition, but only if none of its activities involve providing athletic facilities or equipment. The second type is a qualified amateur sports organization under section 501(j) (discussed below). The primary difference between the two is that a qualified amateur sports organization can provide athletic facilities and equipment.

An organization will be a qualified amateur sports organization under section 501(j) if it is organized and operated:

1. Exclusively to foster national or international amateur sports competition, and
2. Primarily to conduct national or international competition in sports or to support and develop amateur athletes for that competition.

The organization's membership can be local or regional in nature.

**Prevention of cruelty to children or animals.** Examples of activities that may qualify this type of organization for exempt status are:

1. Preventing children from working in hazardous trades or occupations,
2. Promoting high standards of care for laboratory animals, and
3. Providing funds to pet owners to have their pets spayed or neutered to prevent over-breeding.

**Line 4. Prohibited or restricted activities.** Certain activities are prohibited or restricted for organizations exempt from federal income tax under section 501(c)(3). Along with conducting activities that exclusively further one or more of the purposes listed in Part III, line 3, earlier, organizations exempt under section 501(c)(3) must:

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

An organization exempt under section 501(c)(3) is prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office. The prohibition applies to all campaigns, including campaigns at the federal, state, and local level.

Political campaign intervention includes any and all activities that favor or oppose one or more candidates for public office. The prohibition extends beyond candidate endorsements. Contributions to political campaign funds or public statements of position (verbal or written) made by or on behalf of an organization in favor of or in opposition to any candidate for public office clearly violate the prohibition on political campaign intervention. Distributing statements prepared by others that favor or oppose any candidate for public office will also violate the prohibition. Allowing a candidate to use an organization's assets or facilities will also violate the prohibition if other candidates are not given an equivalent opportunity.

Certain activities will require an evaluation of all the facts and circumstances to determine whether they result in political campaign intervention. For example, section 501(c)(3) organizations are permitted to conduct certain voter education activities (including the presentation of public forums and the publication of voter education guides) if they are carried out in a non-partisan manner. In addition, section 501(c)(3) organizations may encourage people to participate in the

electoral process through voter registration and get-out-the-vote drives conducted in a non-partisan manner. However, voter education or registration activities conducted in a biased manner that favors (or opposes) one or more candidates is prohibited. For examples of relevant facts and circumstances, see Rev. Rul. 2007-41, 2007-1 C.B. 1421.

**b) Ensure that net earnings do not inure in whole or in part to the benefit of private shareholders or individuals (that is, board members, officers, key management employees, or other insiders).**

An organization is not operated exclusively for one or more exempt purposes if its net earnings inure in whole or in part to the benefit of private shareholders or individuals. The term "private shareholder or individual" refers to persons who have a personal and private interest in the organization, such as an officer, director, or a key employee. Any amount of inurement may be grounds for loss of tax-exempt status.

**Note.** Examples of inurement include the payment of dividends and the payment of unreasonable compensation to private shareholders or individuals.

**c) Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially.**

An organization cannot conduct activities that further any purposes other than those described in Part III, line 3 of these instructions more than insubstantially, including benefitting private interests rather than the public as a whole. For example, an organization whose sole activity is the operation of a scholarship program for making payments to pre-selected, specifically named individuals is serving private interests rather than public interests. See Rev. Rul. 67-367, 1967-2 C.B. 188.

**d) Not be organized or operated for the primary purpose of conducting a trade or business that is unrelated to exempt purpose(s).**

An activity is an unrelated trade or business (and subject to unrelated business income tax) if it meets three requirements.

1. It is a trade or business.
2. It is regularly carried on.
3. It is not substantially related to furthering the exempt purpose(s) of the organization.

**Trade or business.** The term "trade or business" generally includes any activity conducted for the production of income from selling goods or performing services. An activity does not lose its identity as a trade or business merely because it is conducted within a larger group of similar activities that may or may not be related to the exempt purposes of the organization.

**Regularly carried on.** Business activities of an exempt organization ordinarily are considered regularly conducted if they show a frequency and continuity similar to, and are pursued in a manner similar to, comparable commercial activities of nonexempt organizations.

**Not substantially related.** A business activity is not substantially related to an organization's exempt purpose if it does not contribute importantly to accomplishing that purpose (other than through the production of funds). Whether an activity contributes importantly depends in each case on the facts involved.

For more information, see Pub. 598.

**e) Not devote more than an insubstantial part of activities to attempting to influence legislation.**

In general, if a substantial part of an organization's activities consists of carrying on propaganda or otherwise attempting to influence legislation, it does not qualify for exemption under section 501(c)(3).

Legislation includes action by Congress, any state legislature, any local council, or similar governing body, with respect to acts, bills, resolutions, or similar items (such as legislative confirmation of appointive office), or by the public in referendum, ballot initiative, constitutional amendment, or similar procedure. It does not include actions by executive, judicial, or administrative bodies.

An organization will be regarded as attempting to influence legislation if it contacts, or urges the public to contact, members or employees of a legislative body for the purpose of proposing, supporting, or opposing legislation, or if the organization advocates the adoption or rejection of legislation.

**TIP** Most public charities are eligible to elect under section 501(h) to have their legislative activities measured solely by an expenditure limit rather than by the "no substantial amount" limit. An election is made by filing Form 5768, *Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation*. If you are eligible and would like to make the election, file Form 5768. Private foundations cannot make this election.

For additional information on the expenditure limit or the no substantial amount limit, see [IRS.gov/Charities-&-Non-Profits/Lobbying](https://www.irs.gov/Charities-&-Non-Profits/Lobbying).

**f) Not provide commercial-type insurance as a substantial part of activities.**

An organization described in section 501(c)(3) shall be exempt from tax only if no substantial part of its activities consists of providing commercial-type insurance. The term "commercial-type insurance" does not include:

- Insurance provided at substantially below cost to a class of charitable recipients,
- Incidental health insurance provided by a health maintenance organization of a kind customarily provided by such organizations,
- Property or casualty insurance provided (directly or through an organization described in section 414(e)(3)(B)(iii)) by a church or convention or association of churches for such church or convention or association of churches,
- Providing retirement or welfare benefits (or both) by a church or a convention or association of churches (directly or through an organization described in section 414(e)(3)(A) or 414(e)(3)(B)(ii)) for the employees (including employees described in section 414(e)(3)(B)) of such church or convention or association of churches or the beneficiaries of such employees, and
- Charitable gift annuities.

**Line 5. Attempting to influence legislation.** Check "Yes" if you have attempted, or plan to attempt, to influence legislation. See the instructions for Part III, line 4, earlier, for a description of "attempting to influence legislation."

**Line 6. Compensation to officers, directors, or trustees.** Check "Yes" if you pay or plan to pay compensation 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, and personal use of your property), and bonuses.

**Line 7. Donation of funds or payment of expenses to individuals.** Check "Yes" if you have donated funds to or paid expenses for individual(s), or plan to donate funds to or pay expenses for individual(s) (other than paying for or reimbursing employees' business expenses).



An organization is not organized or operated exclusively for one or more exempt purposes unless it serves a public rather than a private interest. You do not qualify as tax exempt if you are organized or operated for the benefit of private interests such as designated individuals, the creator or his or her family, or shareholders of the organization. For example, you may not set up a scholarship program to pay for the education expenses of a designated individual, such as a contributor's family member. See Rev. Rul. 67-367, 1967-2 C.B. 188.

**Line 8. Conducting activities or providing grants outside the United States.** Check "Yes" if you have conducted or plan to conduct activities outside the United States, or have provided or plan to provide grants or other assistance to individual(s) or organization(s) 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.

**Line 9. Financial transactions with officers, directors, or trustees.** Check "Yes" if you have engaged in or plan to engage in financial transactions (for example, loans, grants, or other assistance, payments for goods or services, rents, etc.) with any of your officers, directors, or trustees, or any entities they own or control. See the glossary in the Form 990 instructions for a definition of "control."

**Line 10. Unrelated business gross income.** Check "Yes" if you have received or plan to receive unrelated business gross income of \$1,000 or more during a tax year. Exempt organizations that receive unrelated business gross income of \$1,000 or more during a tax year must file Form 990-T, Exempt Organization Business Income Tax Return. For more information, see Pub. 598.

**Line 11. Gaming activities.** Check "Yes" if you have conducted or plan to conduct bingo or other gaming activities. For more information, see Pub. 3079, Tax-Exempt Organizations and Gaming.

**Line 12. Disaster relief assistance.** Check "Yes" if you have provided or plan to provide disaster relief. For more information, see Pub. 3833, Disaster Relief: Providing Assistance Through Charitable Organizations.



Because of the requirement that exempt organizations must serve a charitable class, you do not qualify as a tax-exempt disaster relief or emergency hardship organization if you provide assistance only to specific individuals, such as a few persons injured in a particular natural disaster. Similarly, donors cannot earmark contributions to a charitable organization for a particular individual or family.

## Part IV. Foundation Classification

Every organization described in section 501(c)(3) has a foundation classification. The two main classifications are public charity and private foundation. A public charity generally has a broad base of support, while a private foundation generally receives its support from a small number of donors. Your foundation classification is important because it determines which tax rules govern your operations and which limitations apply to your donors' contributions. For example, deductibility of contributions to a private foundation is more limited than contributions to a public charity. In addition, private foundations are subject to excise taxes that are not imposed on public charities, discussed later.

Section 509(a) provides that every section 501(c)(3) organization is a private foundation unless it qualifies for one of the public charity exceptions under section 509(a)(1), 509(a)(2), 509(a)(3), or 509(a)(4). Section 509(a)(1) public charities have nine sub-classifications; however, only three of those

subclasses (described in the first three bullets below) can apply for exemption on Form 1023-EZ. Private foundations have two main sub-classifications.

**Note.** Private operating foundations can't apply for exemption on Form 1023-EZ (see question 28 on the Form 1023-EZ Eligibility Worksheet).



*You are solely responsible to check the line on Part IV of Form 1023-EZ that corresponds to your correct foundation classification. We will process your application with the classification you indicate based upon your representations.*

**Foundation classifications available to a Form 1023-EZ filer.** An organization eligible to apply for exemption using Form 1023-EZ will have one of the following foundation classifications.

- A section 509(a)(1) public charity described in section 170(b)(1)(A)(vi) that receives substantial support in the form of grants and contributions from governmental units, the general public, and other public charities. See the instructions for **Line 2a**, later.
- A section 509(a)(2) public charity that receives substantial revenues from a combination of contributions, membership fees, and gross receipts from activities that further its exempt purpose. See the instructions for **Line 2b**, later.
- A section 509(a)(1) public charity described in section 170(b)(1)(A)(iv) that operates for the benefit of a college or university that is owned or operated by a governmental unit. See the instructions for **Line 2c**, later.
- A private foundation (other than a private operating foundation). See the instructions for **Line 3**, later.

You can find a detailed description of the tax treatment of public charities and private foundations in chapter 3 of Pub. 557. Also see Pub. 526, which explains the limitations on deductibility of contributions for gifts to public charities and private foundations.

**Note.** Your foundation classification can change if the types, sources, and amounts of your revenues change.

**Determining your correct foundation classification.** In order to determine your correct foundation classification, you need to know the types, sources, and amounts of your revenues for the most recent 5-year period. If you are a new organization, base your determination on the types, sources, and amounts of revenue you actually received since your formation, together with the types, sources, and amounts of revenue you anticipate you will receive over the first 5 years of your existence.

Because of the low asset and revenue thresholds for Form 1023-EZ, the instructions later simplify the applicable tests for the types of public charity described in the instructions for Line 2a and Line 2b. You can obtain more detailed information about the public support tests for Line 2a and Line 2b in the Instructions for Schedule A (Form 990 or 990-EZ), Public Charity Status and Public Support. In addition, you can complete Schedule A (Form 990 or 990-EZ), Parts II and III as an alternative to the simplified calculation steps described later.

### Types of Revenue.

**Gifts, grants, and contributions.** Gifts, grants, and contributions are transfers of money or property you receive without providing goods or services in exchange. Include bequests and donations in this revenue type. Membership fees may also be treated as contributions when the member receives nothing of value in exchange for the membership fee. In addition, you can treat the value of services or facilities furnished by a governmental unit without charge, provided that the governmental unit would ordinarily charge for the use of its facilities. Treat contributions from members of a family as made by one person. Treat contributions by an individual and a

business entity the individual controls as being made by the individual.

**Exempt-activity revenues.** Exempt-activity revenues include admissions fees, revenues from merchandise sold or services performed, or facilities furnished in any activity related to your tax-exempt purpose.

**Revenues from unrelated activities.** Revenues from activities unrelated to your exempt purpose don't count as public support for section 509(a)(1) or 509(a)(2). Therefore, you need to identify these revenues and account for them separately from gifts, grants, contributions, exempt-activity revenues, and unusual grants. Revenues from activities unrelated to your exempt purpose include admissions fees, revenues from merchandise sold or services performed, or facilities furnished in any activity that is unrelated to your tax-exempt purpose. For the purposes of the Form 1023-EZ, we do not distinguish between revenues in this category that are taxable as unrelated business taxable income (UBTI) and revenues that are not UBTI because of an exception, nor do we factor in the deduction allowed on Schedule A (Form 990 and 990-EZ) for the tax on UBTI. See the Instructions for Schedule A (Form 990 and 990-EZ) and Pub. 598 for more information.

**Investment income.** Investment income includes interest, dividends, and similar items.

**Unusual grants.** "Unusual grants" are contributions from disinterested persons (that is, not your founder or members of your governing body) that are unusual (in terms of their size), that you do not anticipate will be recurring. For example, a one-time promise of "seed funding" to help you start operations and develop broad-based public support (whether received in a lump sum or over a period of years) could potentially be characterized as an unusual grant. Before you decide that a contribution is an "unusual grant," see chapter 3 of Pub. 557 for more information.

### Sources of Revenue.

**Disqualified persons.** The term "disqualified person" has a specific meaning depending upon the circumstances. For the purposes of Form 1023-EZ and your foundation classification, the term "disqualified persons" includes any individual or organization that is any of the following.

1. A "substantial contributor" to you (defined below).
2. An officer, director, trustee, or any other individual who has similar powers or responsibilities.
3. An individual who owns more than 20% of the total combined voting power of a corporation that is a substantial contributor.
4. An individual who owns more than 20% of the profits interest of a partnership that is a substantial contributor.
5. An individual who owns more than 20% of the beneficial interest of a trust or estate that is a substantial contributor.
6. A member of the family of any individual described in 1, 2, 3, 4, or 5 above.
7. A corporation in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the total combined voting power.
8. A trust or estate in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the beneficial interests.
9. A partnership in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the profits interest.

**Substantial contributor.** A "substantial contributor" is any individual or organization that gave more than \$5,000 to you from the date you were formed or other date that your exemption would be effective, to the end of the year in which the

contributions were received. This total amount contributed must also be more than 2% of all the contributions you received. A creator of a trust is treated as a substantial contributor regardless of the amount contributed.

For more information regarding substantial contributors, go to [IRS.gov/SubstantialContributor](https://www.irs.gov/SubstantialContributor).

**Family members.** A "member of the family" includes the spouse, ancestors, children, grandchildren, great-grandchildren, and their spouses.

For additional information concerning members of the family, go to [IRS.gov/FamilyMembers](https://www.irs.gov/FamilyMembers).

Further information about disqualified persons can be obtained at [IRS.gov/DisqualifiedPerson](https://www.irs.gov/DisqualifiedPerson).

**General public.** For the purposes of determining your foundation classification, the term "general public" includes any person who is not a disqualified person.

**Governmental unit.** Governmental unit means a state, a possession of the United States, or a political subdivision of a state or U.S. possession, the United States, or the District of Columbia. Treat taxes levied on your behalf that are paid to or spent on your behalf as being from a governmental unit. In addition, if a governmental unit provides services or facilities to you without charge, and it does not provide those services or facilities to the public without charge, you should treat the value of those services and facilities as being from a governmental unit.

**Public charity.** An organization described in section 501(c)(3) that makes a gift, grant or contribution to you, or pays exempt-service revenues to you, should inform you of its foundation classification.

**Foundation classification tests.** Lines 2a, 2b, 2c, and 3 each uses a different test. The specific test for each line is explained below.

You may only check one box in Line 2.

As an alternative to the tests described below, you can use the more detailed support calculations in Schedule A (Form 990 or 990-EZ), Part II (for Line 2a, or Line 2c), or Part III (for Line 2b).



*If the IRS approves your application and you are classified as a public charity, then any year that you must file Form 990 or Form 990-EZ, you will use Schedule A (Form 990 or 990-EZ), to confirm that you continue to satisfy the section 509(a)(1) or 509(a)(2) public support test. See Annual Filing Requirements, earlier.*

**Line 1.** Check "Yes" if you are applying for recognition as a church, school, or hospital (as described in section 170(b)(1)(A)(i), (ii), or (iii)). Also see questions 12 through 14 on the [Form 1023-EZ Eligibility Worksheet](#). If you are seeking recognition as a church, school, or hospital, you are not eligible to use Form 1023-EZ and should instead submit Form 1023 if you wish to obtain a determination letter from the IRS. However, churches (including synagogues, temples, and mosques) and integrated auxiliaries of churches and conventions or associations of churches may be considered tax exempt under section 501(c)(3) even if they do not file Form 1023.

Check "No" if you are not applying for recognition as a church, school, or hospital (as described in section 170(b)(1)(A)(i), (ii), or (iii)).

**Line 2a.** Check this box if after completing Steps 1–7 below, you meet the requirements for the 509(a)(1) public support test.

Use the calculation below to determine whether you can check Line 2a. For the calculations below, combine revenues for the most recent 5-year period. If you are a new organization, base your calculation on revenues you have actually received since your formation as well as revenues you anticipate you will

receive over the first 5 years of your existence. You can also use this support calculation for Line 2c.

**Step 1.** Total all gifts, grants, and contributions (including those from governmental units and public charities). Don't include exempt-activity revenues and unusual grants.

**Step 2.** Multiply the amount from Step 1 by 2% (0.02). This is your 2% threshold amount. Gifts, grants, or contributions from persons other than governmental units and public charities can be treated as public support only up to the 2% threshold.

**Step 3.** Excluding gifts, grants, and contributions from governmental units and public charities, add together contributions of any person that exceed the 2% threshold amount calculated in Step 2.

**Example.** If the amount in Step 1 is \$150,000, the 2% threshold is \$3,000. If, over the 5-year period, one individual donor gave \$4,000, another individual donor gave \$3,250, and the rest of the donors gave \$3,000 or less, the amount calculated for Step 3 will be \$1,250, which is (\$4,000 minus \$3,000) plus (\$3,250 minus \$3,000).

**Step 4.** Subtract the amount calculated in Step 3 from the amount calculated in Step 1. This is your 509(a)(1) **public support amount**.

**Step 5.** Calculate the total of your unrelated trade or business revenues, and investment income. Don't include exempt-activity revenues and unusual grants.

**Step 6.** Add the amount from Step 1 to the amount from Step 5. This is your 509(a)(1) **total support amount**.

**Step 7.** Divide your 509(a)(1) public support amount (calculated in Step 4) by your 509(a)(1) total support amount (calculated in Step 6).

- If the result is at least 33⅓%, you satisfy the 509(a)(1) public support test and should check the box on Line 2a.
- If the result is less than 33⅓%, but is at least 10%, you might satisfy the public support test for Line 2a (or Line 2c) based upon a "facts and circumstances" test. An organization with public support between 10% and 33⅓% must be organized and operated in a way that will attract new and additional public or governmental support on a continuous basis. The following factors are taken into account in determining whether an organization that meets the 10% public support requirement and is organized and operated to attract new and additional public support may qualify as publicly supported for the purposes of section 509(a)(1).

**a.** The percentage of financial support the organization receives from the general public, governmental units, or public charities (the higher the percentage, the lower the burden of meeting the other factors).

**b.** Whether the organization receives support from a representative number of persons.

**c.** All other facts and circumstances, including the public nature of the organization's governing body, the extent to which its facilities or programs are publicly available, the extent to which its dues encourage membership, and whether its activities are likely to appeal to persons having a broad common interest or purpose.

For additional information about the "facts and circumstances" test, see Pub. 557 and Regulations section 1.170A-9(f)(3).

**Note.** If you do not satisfy the section 509(a)(1) public support test, but you receive most of your support in the form of exempt-activity receipts, continue to the section 509(a)(2) public support test for Line 2b.

**Line 2b.** Use the following public-support calculation if you did not satisfy the section 509(a)(1) public support test and you wish to determine whether you satisfy the section 509(a)(2) public support test.



**Step 1.** Add together amounts you received in the form of taxes levied on your behalf that are paid to or spent on your behalf and the value of services and facilities provided to you by a governmental unit without charge (see the description of this revenue source earlier). Do not include amounts a governmental unit pays to in the form of a grant, contribution, or exempt-activity revenues.

**Step 2.** Add together all gifts, grants, contributions, and exempt-activity revenues from all sources not included in the calculation for Step 1, excluding unusual grants.

**Step 3.** To the amount you calculated in Steps 1 and 2, add investment income and all revenues from unrelated activities. For the purposes of this simplified calculation, do not distinguish between unrelated activity revenues that generate UBTI and those that qualify for an exception from UBTI. This is your 509(a)(2) total support amount.

**Step 4.** Treating family members as one contributor, and any business entity and an individual who controls it as one contributor, identify the contributors who are disqualified persons. Then, calculate the total of contributions received from disqualified persons, regardless of amount.

**Step 5.** Identify any disqualified persons from whom you received exempt-activity revenues of any amount. Then, calculate the total of exempt-activity revenues received from disqualified persons.

**Step 6.** Identify the payers other than disqualified persons from whom you received exempt-activity revenues in any year that exceed the greater of 1% of your 509(a)(2) total support amount or \$5,000 for that year. Total the amounts that exceed the greater of 1% or \$5,000 threshold for each year. Make this calculation on a year-by-year basis, rather than on a 5-year aggregated basis.

**Step 7.** Subtract the total of the amounts calculated in Step 4, Step 5, and Step 6 from the amount you calculated in Step 2. Then, add that to the amount calculated in Step 1. This is your 509(a)(2) public support amount.

**Step 8.** Divide your 509(a)(2) public support amount (calculated in Step 7) by your 509(a)(2) total support amount (calculated in Step 3). If the result is less than 33⅓%, this calculation indicates that you don't satisfy the 509(a)(2) public support test. If the result is at least 33⅓%, proceed to Step 9.

**Step 9.** In addition to the 509(a)(2) public support amount of at least 33⅓%, you may not derive more than 33⅓% of your total support from a combination of investment income and revenues from activities unrelated to your exempt purpose. Add together your investment income and revenues from unrelated activities. Then, divide that amount by the 509(a)(2) total support amount. If that amount is less than 33⅓%, you satisfy the second part of the 509(a)(2) public support test.

If the result in Step 8 is at least 33⅓% and the result in Step 9 is less than 33⅓%, you satisfy the 509(a)(2) public support test. Check the box on Line 2b.

**Line 2c.** In order to be able to check the box for Line 2c, you must satisfy the same public support test for Line 2a, earlier. See Rev. Rul. 82-132, 1982-2 C.B. 107. Check this box if, in addition to satisfying the support test described in Line 2a, earlier, you are organized and operated exclusively to receive, hold, invest, and administer property for and make expenditures to or for the benefit of a state or municipal college or university (see below).

The college or university you benefit must be:

- An agency or instrumentality of a state or political subdivision,
- Owned and operated by a state or political subdivision, or
- Owned and operated by an agency or instrumentality of one or more states or political subdivisions.

For this purpose, "support" doesn't include income received in the exercise or performance by the organization of its

charitable, educational, or other purpose or function constituting the basis for exemption. See Pub. 557 for additional information.

**Line 3.** If you are eligible to apply for exemption using Form 1023-EZ, but you don't satisfy one of the public charity tests listed in Lines 2a-2c, you are a private foundation and must confirm that you satisfy the organizing document requirements discussed below.

**Special organizing document requirement.** Before you check Line 3, you need to ensure that your organizing document satisfies the special rule under section 508(e) applicable to private foundations.



*As a private foundation you are not tax exempt unless your organizing document contains specific provisions required by section 508(e). These specific provisions require that you operate to avoid liability for excise taxes under sections 4941(d) (acts of self-dealing), 4942 (undistributed income), 4943(c) (excess business holdings), 4944 (jeopardizing investments), and 4945(d) (taxable expenditures).*

You can find sample provisions that satisfy the section 508(e) requirements in chapter 3 of Pub. 557.



*You can include provisions that satisfy the requirement under section 508(e) even if you are not a private foundation, and even if state law provisions satisfy section 508(e) requirements.*

**Operation of state law.** Some states have enacted statutory provisions that satisfy the requirements of section 508(e). See Appendix B in the Instructions for Form 1023. If you are organized in a state that has statutory provisions addressing the requirements of section 508(e), and if you wish to rely on your state law provisions instead of including the provisions in your organizing document, you should be certain that you know what the specific provisions are and where to find them. Reliance on state law to satisfy the rules under section 508(e) is explained in Rev. Rul. 75-38, 1975-1 C.B. 161.

**Note.** By checking **Line 3**, you are attesting that either your organizing document contains the appropriate provisions or that the requirement is satisfied by operation of state law.

As a private foundation you are subject to all of the private foundation rules, not just the specific provisions listed in section 508(e). You can find information about the private foundation rules and the excise taxes that may be imposed for violations of the rules in Pub. 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, and at [IRS.gov/Charities-&-Non-Profits/Private-Foundations/Private-Foundation-Excise-Taxes](https://www.irs.gov/Charities-&-Non-Profits/Private-Foundations/Private-Foundation-Excise-Taxes).

**Special foundations-rule procedure for grants to individuals for travel or study.** Private foundations are required to obtain advance approval from the IRS before making grants to individuals for travel, study, or similar purposes. Failure to do so will result in excise taxes under section 4945. Under section 4945, the excise tax does not apply to an individual grant awarded on an objective and nondiscriminatory basis pursuant to a procedure approved by the IRS in advance. Additional information regarding these rules is available at [IRS.gov/Charities-&-Non-Profits/Private-Foundations/Grants-to-Individuals](https://www.irs.gov/Charities-&-Non-Profits/Private-Foundations/Grants-to-Individuals).

To request advance approval of grantmaking procedures under section 4945(g), you must complete and submit Form 8940. A user fee must accompany the form. The advance approval request should be sent to the address indicated on Form 8940. It cannot be submitted with Form 1023-EZ. Additional information about advance approval of individual grant procedures is available at [IRS.gov/Charities-&-Non-Profits/Private-Foundations/Advance-Approval-of-Grant-Making-Procedures](https://www.irs.gov/Charities-&-Non-Profits/Private-Foundations/Advance-Approval-of-Grant-Making-Procedures). Alternatively, if you do not wish to submit a Form

1023-EZ and a Form 8940, private foundations required to obtain advance approval may complete Form 1023 instead.

## Part V. Reinstatement After Automatic Revocation

You should complete this section only if you have had your exempt status automatically revoked under section 6033(j)(1) for failure to file required annual returns or notices for three consecutive years, and you are applying for reinstatement under section 4 or 7 of Rev. Proc. 2014-11, 2014-3 I.R.B. 411.

Rev. Proc. 2014-11 establishes several different procedures for reinstating organizations depending upon their size, number of times they have been automatically revoked, and the timeliness of filing for reinstatement. Therefore, you should review the revenue procedure and determine which section applies to you.

**Note.** You can apply using this form only if you are requesting reinstatement under section 4 or 7 of the revenue procedure. If you are applying for retroactive reinstatement under section 5 or 6 of Rev. Proc. 2014-11, you must submit the full Form 1023 along with the appropriate reasonable cause statement and a statement confirming you have filed the required annual returns as described in the revenue procedure.

**Line 1. Section 4 of Rev. Proc. 2014-11.** Check this box if:

- You were eligible to file either Form 990-EZ or Form 990-N for each of the three consecutive years that you failed to file,
- This is the first time you have been automatically revoked pursuant to section 6033(j), and
- You are submitting this application not later than 15 months after the later of the date of your Revocation Letter or the date on which the IRS posted your name on the Revocation List at [IRS.gov/Charities-&-Non-Profits/Exempt-Organizations-Select-Check](http://IRS.gov/Charities-&-Non-Profits/Exempt-Organizations-Select-Check).

By checking this box, you are also attesting that your failure to file was not intentional and you have put in place procedures to file required returns or notices in the future.



*If you are requesting reinstatement under section 4 of Rev. Proc. 2014-11, the foundation classification that you request on Part IV. Foundation Classification of this form must match the foundation classification you had at the time of your revocation. Otherwise, you must use Form 1023.*

**Line 2. Section 7 of Rev. Proc. 2014-11.** Check this box if you are seeking reinstatement under section 7 of Rev. Proc. 2014-11. By checking this box, you are agreeing to accept an effective date of reinstatement as of the date of filing this application.

## Part VI. Signature

An officer, director, or trustee listed in Part I, line 8, who is authorized to sign for the organization must electronically sign Form 1023-EZ. To electronically sign Form 1023-EZ, the signer must check the "penalties of perjury" box in Part VI and type his or her name on the line provided. The signature must be accompanied by the title or authority of the signer and the date.

**Paperwork Reduction Act Notice.** The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . . . . .	10 hr., 02 min.
Learning about the law or the form . . . . .	2 hr., 30 min.
Preparing the form . . . . .	5 hr., 33 min.
Copying, assembling, and sending the form to the IRS . . . . .	48 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 1023-EZ simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](http://IRS.gov/FormComments). Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send Form 1023-EZ to this address. Instead, see [How To File](#), earlier.

**Form 1023-EZ Eligibility Worksheet**  
(Must be completed prior to completing Form 1023-EZ)

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

1.	<b>Do you project that your annual gross receipts will exceed \$50,000 in any of the next 3 years?</b>  Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses. You should consider this year and the next two years.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2.	<b>Have your annual gross receipts exceeded \$50,000 in any of the past 3 years?</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3.	<b>Do you have total assets the fair market value of which is in excess of \$250,000?</b>  Total assets includes cash, accounts receivable, inventories, bonds and notes receivable, corporate stocks, loans receivable, other investments, depreciable and depletable assets, land, buildings, equipment, and any other assets.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4.	<b>Were you formed under the laws of a foreign country (United States territories and possessions are not considered foreign countries)?</b>  You are formed under the laws of a foreign country if you are not formed under the laws of (1) the United States, its states, territories, or possessions; (2) federally recognized Indian tribal or Alaskan native governments; or (3) the District of Columbia.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
5.	<b>Is your mailing address in a foreign country (United States territories and possessions are not considered foreign countries)?</b>  Your mailing address is the address where all correspondence will be sent.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6.	<b>Are you a successor to, or controlled by, an entity suspended under section 501(p) (suspension of tax-exempt status of terrorist organizations)?</b>  Section 501(p)(1) suspends the exemption from tax under section 501(a) of any organization described in section 501(p)(2). An organization is described in section 501(p)(2) if the organization is designated or otherwise individually identified (1) under certain provisions of the Immigration and Nationality Act as a terrorist organization or foreign terrorist organization; (2) in or pursuant to an Executive Order which is related to terrorism and issued under the authority of the International Emergency Economic Powers Act or section 5 of the United Nations Participation Act of 1945 for the purpose of imposing on such organization an economic or other sanction; or (3) in or pursuant to an Executive Order issued under the authority of any federal law, if the organization is designated or otherwise individually identified in or pursuant to the Executive Order as supporting or engaging in terrorist activity (as defined in the Immigration and Nationality Act) or supporting terrorism (as defined in the Foreign Relations Authorization Act) and the Executive Order refers to section 501(p)(2).  Under section 501(p)(3) of the Code, suspension of an organization's tax exemption begins on the date of the first publication of a designation or identification with respect to the organization, as described above, or the date on which section 501(p) was enacted, whichever is later. This suspension continues until all designations and identifications of the organization are rescinded under the law or Executive Order under which such designation or identification was made.	<input type="checkbox"/> Yes	<input type="checkbox"/> No



7.	<p><b>Are you organized as an entity other than a corporation, unincorporated association, or trust?</b></p> <p>Answer "Yes" if you are organized as an LLC under the laws of the state in which you were formed.</p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
8.	<p><b>Are you formed as a for-profit entity?</b></p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
9.	<p><b>Are you a successor to a for-profit entity?</b></p> <p>You are a successor if you have:</p> <ol style="list-style-type: none"> <li>1. Substantially taken over all of the assets or activities of a for-profit entity;</li> <li>2. Been converted or merged from a for-profit entity; or</li> <li>3. Installed the same officers, directors, or trustees as a for-profit entity that no longer exists.</li> </ol>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
10.	<p><b>Were you previously revoked or are you a successor to a previously revoked organization (other than an organization the tax-exempt status of which was automatically revoked for failure to file a Form 990-series return for three consecutive years)?</b></p> <p>Do not check "Yes" if your previous revocation, or your predecessor's revocation, was an automatic revocation (pursuant to section 6033(j)) for failing to satisfy Form 990-series filing requirements for three consecutive years.</p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
11.	<p><b>Are you currently recognized as tax exempt under another section of IRC 501(a) or were you previously exempt under another section of IRC 501(a)?</b></p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>

<p><b>12.</b></p>	<p><b>Are you a church or a convention or association of churches described in section 170(b)(1)(A)(i)?</b></p> <p>There is no single definition of the word "church" for tax purposes; however, the characteristics generally attributed to churches include:</p> <ul style="list-style-type: none"> <li>• A distinct legal existence,</li> <li>• A recognized creed and form of worship,</li> <li>• A definite and distinct ecclesiastical government,</li> <li>• A formal code of doctrine and discipline,</li> <li>• A distinct religious history,</li> <li>• A membership not associated with any other church or denomination,</li> <li>• Ordained ministers ministering to the congregation,</li> <li>• Ordained ministers selected after completing prescribed courses of study,</li> <li>• A literature of its own,</li> <li>• Established places of worship,</li> <li>• Regular congregations,</li> <li>• Regular religious services,</li> <li>• Sunday schools for the religious instruction of the young, and</li> <li>• Schools for the preparation of ministers.</li> </ul> <p>Although it is not necessary that each of the above characteristics be present, a congregation or other religious membership group that meets regularly for religious worship is generally required. A church includes mosques, temples, synagogues, and other forms of religious organizations. For more information, see Pub. 1828.</p>	<p><input type="checkbox"/> <b>Yes</b></p>	<p><input type="checkbox"/> <b>No</b></p>
<p><b>13.</b></p>	<p><b>Are you a school, college, or university described in section 170(b)(1)(A)(ii)?</b></p> <p>An organization is a school if it:</p> <ol style="list-style-type: none"> <li>1. Presents formal instruction as its primary function,</li> <li>2. Has a regularly scheduled curriculum,</li> <li>3. Has a regular faculty of qualified teachers,</li> <li>4. Has a regularly enrolled student body, and</li> <li>5. Has a place where educational activities are regularly carried on.</li> </ol> <p>The term "school" includes primary, secondary, preparatory, high schools, colleges, and universities. It does not include organizations engaged in both educational and non-educational activities, unless the latter are merely incidental to the educational activities.</p>	<p><input type="checkbox"/> <b>Yes</b></p>	<p><input type="checkbox"/> <b>No</b></p>

<p><b>14.</b></p>	<p><b>Are you a hospital or medical research organization described in section 170(b)(1)(A)(iii) or a hospital organization described in section 501(r)(2)(A)(i)?</b></p> <p>An organization is a hospital described in section 170(b)(1)(A)(iii) if its principal purpose or function is providing medical or hospital care, or medical education or research. Medical care includes treatment of any physical or mental disability or condition, on an inpatient or outpatient basis. Thus, if an organization is a rehabilitation institution, outpatient clinic, or community mental health or drug treatment center, it is a hospital if its principal function is providing treatment services as described above.</p> <p>A hospital does not include convalescent homes, homes for children or the aged, or institutions whose principal purpose or function is to train handicapped individuals to pursue a vocation.</p> <p>An organization is a medical research organization described in section 170(b)(1)(A)(iii) if its principal purpose or function is the direct, continuous, and active conduct of medical research in conjunction with a hospital. The hospital with which the organization is affiliated must be described in section 501(c)(3), a federal hospital, or an instrumentality of a governmental unit, such as a municipal hospital.</p> <p>An organization is a hospital organization described in section 501(r)(2)(A)(i) if the organization operates a facility which is required by a state to be licensed, registered, or similarly recognized as a hospital.</p>	<p><input type="checkbox"/> <b>Yes</b></p>	<p><input type="checkbox"/> <b>No</b></p>
<p><b>15.</b></p>	<p><b>Are you an agricultural research organization described in section 170(b)(1)(A)(ix)?</b></p> <p>An organization is an agricultural research organization described in section 170(b)(1)(A)(ix) if it is an agricultural research organization directly engaged in the continuous active conduct of agricultural research (as defined in section 1404 of the Agricultural Research, Extension, and Teaching Policy Act of 1977) in conjunction with a land grant college or university (as defined in such section) or a non-land grant college of agriculture (as defined in such section), and during the calendar year in which the contribution is made such organization is committed to spend such contribution for such research before January 1 of the fifth calendar year which begins after the date such contribution is made.</p>	<p><input type="checkbox"/> <b>Yes</b></p>	<p><input type="checkbox"/> <b>No</b></p>

<p><b>16.</b></p>	<p><b>Are you applying for exemption as a cooperative hospital service organization under section 501(e)?</b></p> <p>A cooperative hospital service organization described in section 501(e) is organized and operated on a cooperative basis to provide its section 501(c)(3) hospital members one or more of the following activities.</p> <ul style="list-style-type: none"> <li>• Data processing.</li> <li>• Purchasing (including purchasing insurance on a group basis).</li> <li>• Warehousing.</li> <li>• Billing and collection (including purchasing patron accounts receivable on a recourse basis).</li> <li>• Food.</li> <li>• Clinical.</li> <li>• Industrial engineering.</li> <li>• Laboratory.</li> <li>• Printing.</li> <li>• Communications.</li> <li>• Record center.</li> <li>• Personnel (including selecting, testing, training, and educating personnel) services.</li> </ul> <p>A cooperative hospital service organization must also meet certain other requirements specified in section 501(e).</p>	<p><input type="checkbox"/> <b>Yes</b></p>	<p><input type="checkbox"/> <b>No</b></p>
<p><b>17.</b></p>	<p><b>Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)?</b></p> <p>An organization is a cooperative service organization of operating educational organizations if it is organized and operated solely to provide investment services to its members. Those members must be organizations described in section 170(b)(1)(A)(ii) or (iv) that are tax exempt under section 501(a) or whose income is excluded from taxation under section 115.</p>	<p><input type="checkbox"/> <b>Yes</b></p>	<p><input type="checkbox"/> <b>No</b></p>

18.	<p><b>Are you applying for exemption as a qualified charitable risk pool under section 501(n)?</b></p> <p>A qualified charitable risk pool is treated as organized and operated exclusively for charitable purposes. Check the appropriate box to indicate whether you are a charitable risk pool. A qualified charitable risk pool is an organization that:</p> <ol style="list-style-type: none"> <li>1. Is organized and operated only to pool insurable risks of its members (not including risks related to medical malpractice) and to provide information to its members about loss control and risk management,</li> <li>2. Consists only of members that are section 501(c)(3) organizations exempt from tax under section 501(a),</li> <li>3. Is organized under state law authorizing this type of risk pooling,</li> <li>4. Is exempt from state income tax (or will be after qualifying as a section 501(c)(3) organization),</li> <li>5. Has obtained at least \$1,000,000 in startup capital from nonmember charitable organizations,</li> <li>6. Is controlled by a board of directors elected by its members, and</li> <li>7. Is organized under documents requiring that:               <ol style="list-style-type: none"> <li>a. Each member be a section 501(c)(3) organization exempt from tax under section 501(a),</li> <li>b. Each member that receives a final determination that it no longer qualifies under section 501(c)(3) notify the pool immediately, and</li> <li>c. Each insurance policy issued by the pool provide that it will not cover events occurring after a final determination described in (b).</li> </ol> </li> </ol>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
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<p><b>19.</b></p>	<p><b>Are you requesting classification as a supporting organization under section 509(a)(3)?</b></p> <p>A supporting organization (as defined in section 509(a)(3)) differs from the other types of public charities described in section 509. Instead of describing an organization that conducts a particular kind of activity or that receives financial support from the general public, section 509(a)(3) describes organizations that have established certain relationships in support of public charities described in section 509(a)(1) or 509(a)(2). Thus, an organization can qualify as a supporting organization (and not be classified as a private foundation) even though it may be funded by a single donor, family, or corporation. This kind of funding ordinarily would indicate private foundation status, but a section 509(a)(3) organization has limited purposes and activities, and gives up a significant degree of independence. A supporting organization is an organization that:</p> <ol style="list-style-type: none"> <li>1. Is organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more specified organizations as described in section 509(a)(1) or 509(a)(2). These section 509(a)(1) and 509(a)(2) organizations are commonly called publicly supported organizations.</li> <li>2. Has one of three types of relationships with one or more organizations described in section 509(a)(1) or 509(a)(2). It must be: <ol style="list-style-type: none"> <li>a. Operated, supervised, or controlled by one or more section 509(a)(1) or 509(a)(2) organizations (Type I supporting organization);</li> <li>b. Supervised or controlled in connection with one or more section 509(a)(1) or 509(a)(2) organizations (Type II supporting organization); or</li> <li>c. Operated in connection with one or more section 509(a)(1) or 509(a)(2) organizations (Type III supporting organization).</li> </ol> </li> <li>3. Is not controlled directly or indirectly by disqualified persons (as defined in section 4946) other than foundation managers and other than one or more organizations described in section 509(a)(1) or 509(a)(2).</li> </ol> <p>See Pub. 557 for more information.</p>	<p><input type="checkbox"/> <b>Yes</b></p>	<p><input type="checkbox"/> <b>No</b></p>
<p><b>20.</b></p>	<p><b>Is a substantial purpose of your activities to provide assistance to individuals through credit counseling activities such as budgeting, personal finance, financial literacy, mortgage foreclosure assistance, or other consumer credit areas?</b></p> <p>These activities involve the education of the consumer on budgeting, personal finance, financial literacy, mortgage foreclosure assistance, or other consumer credit areas. It may also involve assisting the consumer in consolidating debt and negotiating between debtors and creditors to lower interest rates and waive late and over-limit fees.</p>	<p><input type="checkbox"/> <b>Yes</b></p>	<p><input type="checkbox"/> <b>No</b></p>
<p><b>21.</b></p>	<p><b>Do you or will you invest 5% or more of your total assets in securities or funds that are not publicly traded?</b></p>	<p><input type="checkbox"/> <b>Yes</b></p>	<p><input type="checkbox"/> <b>No</b></p>
<p><b>22.</b></p>	<p><b>Do you participate, or intend to participate, in partnerships (including entities or arrangements treated as partnerships for federal tax purposes) in which you share losses with partners other than section 501(c)(3) organizations?</b></p>	<p><input type="checkbox"/> <b>Yes</b></p>	<p><input type="checkbox"/> <b>No</b></p>
<p><b>23.</b></p>	<p><b>Do you sell, or intend to sell carbon credits or carbon offsets?</b></p>	<p><input type="checkbox"/> <b>Yes</b></p>	<p><input type="checkbox"/> <b>No</b></p>
<p><b>24.</b></p>	<p><b>Are you a Health Maintenance Organization (HMO)?</b></p>	<p><input type="checkbox"/> <b>Yes</b></p>	<p><input type="checkbox"/> <b>No</b></p>

25.	<p><b>Are you an Accountable Care Organization (ACO), or an organization that engages in, or intends to engage in, ACO activities (such as participation in the Medicare Shared Savings Program (MSSP) or in activities unrelated to the MSSP described in Notice 2011-20, 2011-16 I.R.B. 652)?</b></p> <p>ACOs are entities formed by groups of physicians, hospitals, and other health care service providers and suppliers to manage and coordinate the care provided to patients. For a discussion of tax law issues relating to ACOs, see Notice 2011-20 and FS-2011-11, available at <a href="http://IRS.gov/uac/Tax-Exempt-Organizations-Participating-in-the-Medicare-Shared-Savings-Program-through-Accountable-Care-Organizations">IRS.gov/uac/Tax-Exempt-Organizations-Participating-in-the-Medicare-Shared-Savings-Program-through-Accountable-Care-Organizations</a>.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
26.	<p><b>Do you maintain or intend to maintain one or more donor advised funds?</b></p> <p>In general, a donor advised fund is a fund or account that is owned and controlled by the organization but that is separately identified by reference to contributions of a donor or donors and with respect to which a donor (or any person appointed or designated by the donor) has or expects to have advisory privileges concerning the distribution or investment of amounts held in the fund or account by reason of the donor's status as a donor. For additional information, see Pub. 557.</p> <p>Check "No" if you are a governmental unit referred to in section 170(c)(1) or a private foundation referred to in section 509(a).</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
27.	<p><b>Are you organized and operated exclusively for testing for public safety and requesting a foundation classification under section 509(a)(4)?</b></p> <p>Generally, these organizations test consumer products to determine their acceptability for use by the general public.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
28.	<p><b>Are you requesting classification as a private operating foundation?</b></p> <p>Private foundations lack general public support. What distinguishes a private operating foundation from other private foundations is that it engages directly in the active conduct of charitable, religious, educational, and similar activities (as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations). 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. However, to be classified as a private operating foundation, an organization must meet certain tests. Additional information about private operating foundations is available at <a href="http://IRS.gov/Charities-&amp;-Non-Profits/Private-Foundations/Private-Operating-Foundations">IRS.gov/Charities-&amp;-Non-Profits/Private-Foundations/Private-Operating-Foundations</a>.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
29.	<p><b>Are you applying for reinstatement under section 4 of Rev. Proc. 2014-11, and seeking to change your foundation classification from the classification you had at the time of your revocation?</b></p> <p>Only organizations that are seeking the same foundation classification that they had at the time of revocation may use Form 1023-EZ to apply for reinstatement under section 4 of Rev. Proc. 2014-11. If you wish to change your foundation classification, you must use the full Form 1023.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
30.	<p><b>Are you applying for retroactive reinstatement of exemption under section 5 or 6 of Rev. Proc. 2014-11, after being automatically revoked?</b></p> <p>Only organizations applying for reinstatement under section 4 or 7 of Rev. Proc. 2014-11 may use Form 1023-EZ. If you are applying for retroactive reinstatement under section 5 or 6 of Rev. Proc. 2014-11, you must submit the full Form 1023 along with the appropriate reasonable cause statement and a statement confirming you have filed the required annual returns as described in the revenue procedure.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No

# **National Taxonomy of Exempt Entities (NTEE) Codes.**

## **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.

## **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.

## **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.

## **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.

## **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 Services)
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.

## **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.

## **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.

## **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
H99	Medical Research N.E.C.

## **Crime, Legal Related**

I01	Alliance/Advocacy Organizations
I02	Management & Technical Assistance
I03	Professional Societies, Associations
I05	Research Institutes and/or Public Policy Analysis



# National Taxonomy of Exempt Entities (NTEE) Codes. (Continued)

I11	Single Organization Support	L12	Fund Raising and/or Fund Distribution	<b>Youth Development</b>		P80	Services to Promote the Independence of Specific Populations
I12	Fund Raising and/or Fund Distribution	L19	Nonmonetary Support N.E.C.	O01	Alliance/Advocacy Organizations	P81	Senior Centers, Services
I19	Nonmonetary Support N.E.C.	L20	Housing Development, Construction, Management	O02	Management & Technical Assistance	P82	Developmentally Disabled Centers, Services
I20	Crime Prevention N.E.C.	L21	Public Housing Facilities	O03	Professional Societies, Associations	P84	Ethnic, Immigrant Centers, Services
I21	Delinquency Prevention	L22	Senior Citizens' Housing/ Retirement Communities	O05	Research Institutes and/or Public Policy Analysis	P85	Homeless Persons Centers, Services
I23	Drunk Driving Related	L25	Housing Rehabilitation	O11	Single Organization Support	P86	Blind/Visually Impaired Centers, Services
I30	Correctional Facilities N.E.C.	L30	Housing Search Assistance	O12	Fund Raising and/or Fund Distribution	P87	Deaf/Hearing Impaired Centers, Services
I31	Transitional Care, Half-Way House for Offenders, Ex-Offenders	L40	Low-Cost Temporary Housing	O19	Nonmonetary Support N.E.C.	P99	Human Services - Multipurpose and Other N.E.C.
I40	Rehabilitation Services for Offenders	L41	Homeless, Temporary Shelter For	O20	Youth Centers, Clubs, Multipurpose	<b>International, Foreign Affairs, and National Security</b>	
I43	Services to Prisoners and Families - Multipurpose	L50	Housing Owners, Renters Organizations	O21	Boys Clubs	Q01	Alliance/Advocacy Organizations
I44	Prison Alternatives	L80	Housing Support Services -- Other	O22	Girls Clubs O23 Boys and Girls Clubs (Combined)	Q02	Management & Technical Assistance
I50	Administration of Justice, Courts	L81	Home Improvement and Repairs	O30	Adult, Child Matching Programs	Q03	Professional Societies, Associations
I51	Dispute Resolution, Mediation Services	L82	Housing Expense Reduction Support	O31	Big Brothers, Big Sisters	Q05	Research Institutes and/or Public Policy Analysis
I60	Law Enforcement Agencies (Police Departments)	L99	Housing, Shelter N.E.C.	O40	Scouting Organizations	Q11	Single Organization Support
I70	Protection Against, Prevention of Neglect, Abuse, Exploitation	<b>Public Safety, Disaster Preparedness, and Relief</b>		O41	Boy Scouts of America	Q12	Fund Raising and/or Fund Distribution
I71	Spouse Abuse, Prevention of	M01	Alliance/Advocacy Organizations	O42	Girl Scouts of the U.S.A.	Q19	Nonmonetary Support N.E.C.
I72	Child Abuse, Prevention of	M02	Management & Technical Assistance	O43	Camp Fire	Q20	Promotion of International Understanding
I73	Sexual Abuse, Prevention of	M03	Professional Societies, Associations	O50	Youth Development Programs, Other	Q21	International Cultural Exchange
I80	Legal Services	M05	Research Institutes and/or Public Policy Analysis	O51	Youth Community Service Clubs	Q22	International Student Exchange and Aid
I83	Public Interest Law, Litigation	M11	Single Organization Support	O52	Youth Development - Agricultural	Q23	International Exchanges, N.E.C.
I99	Crime, Legal Related N.E.C.	M12	Fund Raising and/or Fund Distribution	O53	Youth Development - Business	Q30	International Development, Relief Services
<b>Employment, Job Related</b>		M19	Nonmonetary Support N.E.C.	O54	Youth Development - Citizenship Programs	Q31	International Agricultural Development
J01	Alliance/Advocacy Organizations	M20	Disaster Preparedness and Relief Services	O55	Youth Development - Religious Leadership	Q32	International Economic Development
J02	Management & Technical Assistance	M23	Search and Rescue Squads, Services	O99	Youth Development N.E.C.	Q33	International Relief
J03	Professional Societies, Associations	M24	Fire Prevention, Protection, Control	<b>Human Services - Multipurpose and Other</b>		Q40	International Peace and Security
J05	Research Institutes and/or Public Policy Analysis	M40	Safety Education	P01	Alliance/Advocacy Organizations	Q41	Arms Control, Peace Organizations
J11	Single Organization Support	M41	First Aid Training, Services	P02	Management & Technical Assistance	Q42	United Nations Association
J12	Fund Raising and/or Fund Distribution	M42	Automotive Safety	P03	Professional Societies, Associations	Q43	National Security, Domestic
J19	Nonmonetary Support N.E.C.	M99	Public Safety, Disaster Preparedness, and Relief N.E.C.	P05	Research Institutes and/or Public Policy Analysis	Q70	International Human Rights
J20	Employment Procurement Assistance, Job Training	<b>Recreation, Sports, Leisure, Athletics</b>		P11	Single Organization Support	Q71	International Migration, Refugee Issues
J21	Vocational Counseling, Guidance and Testing	N01	Alliance/Advocacy Organizations	P12	Fund Raising and/or Fund Distribution	Q99	International, Foreign Affairs, and National Security N.E.C.
J22	Vocational Training	N02	Management & Technical Assistance	P19	Nonmonetary Support N.E.C.	<b>Civil Rights, Social Action, Advocacy</b>	
J30	Vocational Rehabilitation	N03	Professional Societies, Associations	P20	Human Service Organizations - Multipurpose	R01	Alliance/Advocacy Organizations
J32	Goodwill Industries	N05	Research Institutes and/or Public Policy Analysis	P21	American Red Cross	R02	Management & Technical Assistance
J33	Sheltered Remunerative Employment, Work Activity Center N.E.C.	N11	Single Organization Support	P22	Urban League	R03	Professional Societies, Associations
J40	Labor Unions, Organizations	N12	Fund Raising and/or Fund Distribution	P24	Salvation Army	R05	Research Institutes and/or Public Policy Analysis
J99	Employment, Job Related N.E.C.	N19	Nonmonetary Support N.E.C.	P26	Volunteers of America	R11	Single Organization Support
<b>Food, Agriculture, and Nutrition</b>		N20	Recreational and Sporting Camps	P27	Young Men's or Women's Associations (YMCA, YWCA, YWHA, YMHA)	R12	Fund Raising and/or Fund Distribution
K01	Alliance/Advocacy Organizations	N30	Physical Fitness and Community Recreational Facilities	P28	Neighborhood Centers, Settlement Houses	R19	Nonmonetary Support N.E.C.
K02	Management & Technical Assistance	N31	Community Recreational Centers	P29	Thrift Shops	R20	Civil Rights, Advocacy for Specific Groups
K03	Professional Societies, Associations	N32	Parks and Playgrounds	P30	Children's, Youth Services	R22	Minority Rights
K05	Research Institutes and/or Public Policy Analysis	N40	Sports Training Facilities, Agencies	P31	Adoption	R23	Disabled Persons' Rights
K11	Single Organization Support	N50	Recreational, Pleasure, or Social Club	P32	Foster Care	R24	Women's Rights
K12	Fund Raising and/or Fund Distribution	N52	Fairs, County and Other	P33	Child Day Care	R25	Seniors' Rights
K19	Nonmonetary Support N.E.C.	N60	Amateur Sports Clubs, Leagues, N.E.C.	P40	Family Services	R26	Lesbian, Gay Rights
K20	Agricultural Programs	N61	Fishing, Hunting Clubs	P42	Single Parent Agencies, Services	R30	Intergroup, Race Relations
K25	Farmland Preservation	N62	Basketball	P43	Family Violence Shelters, Services	R40	Voter Education, Registration
K26	Livestock Breeding, Development, Management	N63	Baseball, Softball	P44	Homemaker, Home Health Aide	R60	Civil Liberties Advocacy
K28	Farm Bureau, Grange	N64	Soccer Clubs, Leagues	P45	Family Services, Adolescent Parents	R61	Reproductive Rights
K30	Food Service, Free Food Distribution Programs	N65	Football Clubs, Leagues	P46	Family Counseling	R62	Right to Life
K31	Food Banks, Food Pantries	N66	Tennis, Racquet Sports Clubs, Leagues	P50	Personal Social Services	R63	Censorship, Freedom of Speech and Press Issues
K34	Congregate Meals	N67	Swimming, Water Recreation	P51	Financial Counseling, Money Management	R67	Right to Die, Euthanasia Issues
K35	Eatery, Agency, Organization Sponsored	N68	Winter Sports (Snow and Ice)	P52	Transportation, Free or Subsidized	R99	Civil Rights, Social Action, Advocacy N.E.C.
K36	Meals on Wheels	N69	Equestrian, Riding	P58	Gift Distribution	<b>Community Improvement, Capacity Building</b>	
K40	Nutrition Programs	N6A	Golf	P60	Emergency Assistance (Food, Clothing, Cash)	S01	Alliance/Advocacy Organizations
K50	Home Economics	N70	Amateur Sports Competitions	P61	Travelers' Aid	S02	Management & Technical Assistance
K99	Food, Agriculture, and Nutrition N.E.C.	N71	Olympics Committees and Related International Competitions	P62	Victims' Services	S03	Professional Societies, Associations
<b>Housing, Shelter</b>		N72	Special Olympics	P70	Residential, Custodial Care		
L01	Alliance/Advocacy Organizations	N80	Professional Athletic Leagues	P72	Half-Way House (Short-Term Residential Care)		
L02	Management & Technical Assistance	N99	Recreation, Sports, Leisure, Athletics N.E.C.	P73	Group Home (Long Term)		
L03	Professional Societies, Associations			P74	Hospice		
L05	Research Institutes and/or Public Policy Analysis			P75	Senior Continuing Care Communities		
L11	Single Organization Support						

**National Taxonomy of Exempt Entities (NTEE) Codes. (Continued)**

S05	Research Institutes and/or Public Policy Analysis	<b>Science and Technology Research Institutes, Services</b> 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.	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.	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.
S11	Single Organization Support		<b>Public, Society Benefit - Multipurpose and Other</b> 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) Credit Unions W61 Leadership Development W70 Public Utilities W90 Consumer Protection, Safety W99 Public, Society Benefit - Multipurpose and Other N.E.C.	<b>Mutual/Membership Benefit Organizations, Other</b> 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.
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.			
<b>Philanthropy, Voluntarism, and Grantmaking Foundations</b>		<b>Social Science Research Institutes, Services</b> 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	<b>Religion Related, Spiritual Development</b> 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	<b>Unknown</b> Z99 Unknown
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.			



# Application Process

The questions that follow will help you determine if an organization is eligible to apply for recognition of exemption from federal income taxation under section 501(a) of the Internal Revenue Code and, if so, how to proceed.

If you want to see an in-depth discussion of exemption requirements under section 501(a) of the Code, rather than going through a step-by-step analysis of an organization's eligibility to apply for recognition of exemption from federal income taxation, see *Types of Exempt Organizations* or IRS Publication 557, *Tax Exempt Status For Your Organization*. In addition, Publication 4220, *Applying for 501(c)(3) Tax-Exempt Status*, is designed to help prospective charities apply for tax exemption under the tax law.

Learn more about the benefits, limitations and expectations of tax-exempt organizations by attending 10 courses at the online Small to Mid-Size Tax Exempt Organization Workshop.

## First Things First. Does The Organization Have an Appropriate Legal Form?

For the Internal Revenue Service (the IRS) to recognize an organization's exemption, the organization must be organized as a trust, a corporation, or an association.

Is the organization a trust, corporation, or association?

Yes | No


*Page Last Reviewed or Updated: 07-Sep-2021*



# Frequently Asked Questions About Applying for Tax Exemption

Organizational leadership can learn more about these topics and the benefits, limitations and expectations of tax-exempt organizations by attending the 10 courses at the online Small to Mid-Size Tax Exempt Organization Workshop.

## What is the difference between nonprofit and tax-exempt status?

Nonprofit status is a state law concept. Nonprofit status may make an organization eligible for certain benefits, such as state sales, property and income tax exemptions. Although most federal tax-exempt organizations are nonprofit organizations, organizing as a nonprofit organization at the state level does not automatically grant the organization exemption from federal income tax. To qualify as exempt from federal income tax, an organization must meet requirements set forth in the Internal Revenue Code. See Types of Tax-Exempt Organizations or Publication 557  for more information.

## How does an organization become tax-exempt?

To be recognized as exempt from federal income taxation, most organizations are required to apply for recognition of exemption. For section 501(c)(3) organizations, the law provides only limited exceptions to this requirement. Applying for recognition of exemption results in formal IRS recognition of an organization's status, and may be preferable for that reason.

## How do I obtain an application for tax-exempt status?

Most organizations applying for exemption must use specific application forms. Four forms currently used by the IRS are:


- Form 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code (see instructions [PDF](#) for eligibility criteria)
- Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code (for charitable organizations; see instructions [PDF](#))
- Form 1024-A, Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code (instructions) [PDF](#)
- Form 1024, Application for Recognition of Exemption Under Section 501(a) or Section 521 of the Internal Revenue Code (instructions [PDF](#))

The application your organization is required to submit is specified in Publication 557. Note that for some types of organizations no application form is specified. You may preview a copy of Form 1023, Form 1023-EZ, Form 1024, and Form 1024-A at [www.pay.gov](https://www.pay.gov) [↗](#)

## Is there a fee for applying for exemption?

Yes, user fees apply to all requests for determination letters, including exemption applications. See User Fees for complete information.

## Where do I submit my exemption application?

You'll submit your completed Form 1023, Form 1023-EZ, Form 1024, or Form 1024-A exemption application electronically at [www.pay.gov](https://www.pay.gov) 

## How long does it take to process an application for exemption?

Applications are processed as quickly as possible. The process can be delayed, however, for reasons ranging from simple errors on the application to issues concerning the qualification of the organization for exemption. See the [Top Ten Reasons for Delay in Processing Applications](#). To find the status of a current application, see [Where's My Application?](#)

## Is there anything I can do to help ensure that my application is processed as quickly as possible?

Answering all questions completely and submitting all required items will ensure agents reviewing your application are able to process it as quickly as possible. Also, review the [Top Ten Tips to shorten the tax-exempt application process](#).

## Can my application for tax-exempt status be expedited?

In general, applications are processed in the order received by the IRS. Sometimes, however, the IRS will work an application outside the regular order. For expedited processing to be granted, however, there must be a **compelling reason** to process the case ahead of others. **Compelling reasons** include the following:

- A pending grant, where failure to secure the grant will have an adverse impact on the organization's ability to continue operating.
- A newly created organization providing disaster relief to victims of emergencies.
- IRS errors have caused undue delays in issuing a determination letter.

For a pending grant, the following specific information would help support a request for expedited processing:

- The name of the person or organization committed to giving the grant or asset,
- The amount of the grant or the value of the asset,
- The date the grant will be forfeited or permanently redirected to another organization,
- The impact on the organization's operations if it does not receive the grant/asset, and
- The signature of a principal officer or authorized representative.

A request for expedited processing must be made in writing and must fully explain the **compelling reason**. Granting expedited processing is at the discretion of the IRS.

An organization may **not** request expedited handling of a Form 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

See Expedited Application Processing for more information.

## What if purposes or programs change after an application is submitted?

If the organization's organizing documents, purposes, or programs change while the IRS is considering an application, you should report the change in writing to the office processing your application. If you do not know the



office that is processing your exemption application, contact Exempt Organizations Customer Account Services.

Because material changes in a charity's structure or activities may affect its tax-exempt or public charity status, organizations should report such changes to the IRS Exempt Organizations Division. See procedures for reporting changes for a complete discussion.

## **Is an exemption application subject to public disclosure?**

An exemption application is subject to public disclosure once it has been finally approved or denied.

## **Do I need a tax-exempt number for my organization?**

No. Unlike some states that issue numbers to organizations to indicate that these organizations are exempt from state sales taxes, the IRS does not issue numbers specifically for exempt organizations. While the IRS does issue Employer Identification Numbers (EINs), these are merely a unique identifier, similar to a Social Security number for an individual. Applying for and receiving an EIN says nothing about the organization's tax status; however, your organization needs an EIN to apply for tax exemption.

## **How do I obtain an employer identification number for my organization?**

You can apply online, or see obtaining an employer identification number.

## Must an organization whose corporate charter is reinstated after being administratively revoked or suspended by the state submit a new exemption application?

No. If a corporation is reinstated by the state after an administrative suspension or dissolution of its corporate charter, its exempt status may be reinstated without the need for the corporation to reapply. The organization must submit evidence from the state that its charter has been reinstated, indicating the effective date of reinstatement. In addition, the organization should provide evidence that it has complied with any filing requirement for annual returns during the period during which its corporate status was administratively suspended or dissolved.

If, however, an organization's exempt status has been automatically revoked for failing to file annual returns, exempt status cannot be reinstated unless it submits a new exemption application, even if the state reinstates its corporate status.

## Does a government entity need to apply for exemption?

Most state and local government entities are not required to pay federal income tax. For non-tax reasons, though, government entities are sometimes asked to provide a **tax-exempt number** or **determination letter** to prove their status as a tax-exempt organization. State and local governments are not required to apply for this exempt status, however. As discussed in Affirmation of Your Tax-Exempt Status, the IRS will issue a letter describing the tax status of government entities. Most organizations and individuals will accept this letter as the substantiation that they need. No application is required, and no fee is associated with this letter.

## Additional information

- Online courses to help you apply for exemption
- Frequently asked questions about Form 1023
- Publication 4220, Applying for 501(c)(3) Tax-Exempt Status [PDF](#)
- Publication 557, Tax-Exempt Status for Your Organization [PDF](#)
- Publication 4573, Group Exemptions [PDF](#)
- Publication 1635, Understanding Your EIN [PDF](#)
- Application for Recognition of Exemption (501(c)(3))
- Application for Recognition of Exemption (non-501(c)(3))
- Application Process: A step-by-step review of what an organization needs to know and to do in order to apply for recognition by the IRS of tax-exempt status

*Page Last Reviewed or Updated: 24-Feb-2022*

# Instructions for Form SS-4

(Rev. December 2019)

## Application for Employer Identification Number (EIN)



Department of the Treasury  
Internal Revenue Service

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

## General Instructions

Use these instructions to complete Form SS-4, Application for Employer Identification Number (EIN). Also, see *Do I Need an EIN?* on page 2 of Form SS-4.

## Future Developments

For the latest information related to Form SS-4 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/FormSS4](https://www.irs.gov/FormSS4).

## What's New

**Line 14.** Replaced \$4,000 with \$5,000 in the discussion providing parameters on when an employer can elect to file Form 944.

## Purpose of Form

Use Form SS-4 to apply for an EIN. An EIN is a 9-digit number (for example, 12-3456789) assigned to sole proprietors, corporations, partnerships, estates, trusts, and other entities for tax filing and reporting purposes. The information you provide on this form will establish your business tax account.



See Form SS-4PR (for Puerto Rico) for the Spanish-language version of Form SS-4.



An EIN is for use in connection with your business activities only. Don't use your EIN in place of your social security number (SSN) or individual taxpayer identification number (ITIN).

## Reminders

**Apply for an EIN online.** For applicants in the U.S. or U.S. possessions, you can apply for and receive an EIN free of charge on [IRS.gov](https://www.irs.gov). See *How To Apply for an EIN*, later.

**File only one Form SS-4.** Generally, a sole proprietor should file only one Form SS-4 and needs only one EIN, regardless of the number of businesses operated as a sole proprietorship or trade names under which a business operates. However, if a sole proprietorship incorporates or enters into a partnership, a new EIN is required. Also, each corporation in an affiliated group must have its own EIN.

**EIN applied for, but not received.** If you don't have an EIN by the time a return is due, write "Applied For" and the date you applied in the space shown for the number. Don't show your SSN as an EIN on returns. If you don't have an EIN by the time a tax deposit is due, send your payment to the Internal Revenue Service Center for your filing area as shown in the instructions for the form that you are filing. Make your check or money order payable to the "United States Treasury" and show your name (as shown on Form SS-4), address, type of tax, period covered, and date you applied for an EIN.



For information about EINs and federal tax deposits, see Pub. 15, Pub. 51, and Pub. 80.



To ensure fair and equitable treatment for all taxpayers, EIN issuances are limited to one per responsible party, per day. For trusts, the limitation is applied to the grantor, owner, or trustor. For estates, the limitation is applied to the decedent (decedent estate) or the debtor (bankruptcy estate). This limitation is applicable to all requests for EINs whether online, telephone, fax, or mail.

## How To Apply for an EIN

You can apply for an EIN online (only for applicants in the U.S. or U.S. possessions), by telephone (only for applicants outside of the U.S. or U.S. possessions), by fax, or by mail, depending on how soon you need to use the EIN. Use only one method for each entity so you don't receive more than one EIN for an entity.

**Apply for an EIN online.** If you have a legal residence, principal place of business, or principal office or agency in the U.S. or U.S. possessions, you can receive an EIN online and use it immediately to file a return or make a payment. Go to the IRS website at [IRS.gov/Businesses](https://www.irs.gov/Businesses) and click on *Employer ID Number (EIN)*.

The principal officer, general partner, grantor, owner, trustor, etc., must have a valid taxpayer identification number (SSN, EIN, or ITIN) in order to use the online application. Taxpayers who apply online have an option to view, print, and save their EIN assignment notice at the end of the session. Authorized third-party designees, see instructions under *Line 18*.



If you have NO legal residence, principal place of business, or principal office or agency in the U.S. or U.S. possessions, you can't use the online application to obtain an EIN. Please use one of the other methods to apply.

**Apply by telephone—option available to international applicants only.** If you have NO legal residence, principal place of business, or principal office or agency in the U.S. or U.S. possessions, you may call 267-941-1099 (not a toll-free number), 6:00 a.m. to 11:00 p.m. (Eastern time), Monday through Friday, to obtain an EIN.

The person making the call must be authorized to receive the EIN and answer questions concerning Form SS-4. Complete the Third Party Designee section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of Form SS-4. The designee's authority terminates at the time the EIN is assigned and released to the designee. You must complete the signature area for the authorization to be valid.

**Note.** It will be helpful to complete Form SS-4 before contacting the IRS. An IRS representative will use the information from Form SS-4 to establish your account and assign you an EIN. Write the number you're given on the upper right corner of the form and sign and date it. Keep this copy for your records.

If requested by an IRS representative, mail or fax the signed Form SS-4 (including any third-party designee authorization) within 24 hours to the IRS address provided by the IRS representative.



The IRS no longer issues EINs by telephone for domestic taxpayers. Only international applicants can receive an EIN by telephone.

**Apply by fax.** Under the Fax-TIN program, you can receive your EIN by fax generally within 4 business days. Complete and fax Form SS-4 to the IRS using the appropriate fax number listed in *Where To File or Fax*, later. A long-distance charge to callers outside of the local calling area will apply. Fax-TIN numbers can only be used to

apply for an EIN. The numbers may change without notice. Fax-TIN is available 24 hours a day, 7 days a week.

Be sure to provide your fax number so the IRS can fax the EIN back to you.

**Apply by mail.** Complete Form SS-4 at least 4 to 5 weeks before you will need an EIN. Sign and date the application and mail it to the appropriate address listed in *Where To File or Fax*, later. You will receive your EIN in the mail in approximately 4 weeks. Also, see *Third-Party Designee*, later.

Call 800-829-4933 to verify a number or to ask about the status of an application by mail.



Form SS-4 downloaded from [IRS.gov](https://www.irs.gov) is a fillable form and, when completed, is suitable for faxing or mailing to the IRS.

## Where To File or Fax

If you have a principal place of business, office or agency, or legal residence in the case of an individual, located in:	File or fax to:
One of the 50 states or the District of Columbia	Internal Revenue Service Attn: EIN Operation Cincinnati, OH 45999  Fax: 855-641-6935
If you have no legal residence, principal office, or principal agency in any state or the District of Columbia (international/U.S. possessions)	Internal Revenue Service Attn: EIN International Operation Cincinnati, OH 45999  Fax: 855-215-1627 (within the U.S.) Fax: 304-707-9471 (outside the U.S.)

## How To Get Tax Help, Forms, and Publications



Tax help for your business is available at [IRS.gov/Businesses](https://www.irs.gov/Businesses).

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

## Related Forms and Publications

The following forms and instructions may be useful to filers of Form SS-4.

- Form 11-C, Occupational Tax and Registration Return for Wagering.
- Form 637, Application for Registration (For Certain Excise Tax Activities).
- Form 720, Quarterly Federal Excise Tax Return.
- Form 730, Monthly Tax Return for Wagers.
- Form 941, Employer's QUARTERLY Federal Tax Return.
- Form 944, Employer's ANNUAL Federal Tax Return.
- Form 990-T, Exempt Organization Business Income Tax Return.
- Instructions for Form 990-T, Exempt Organization Business Income Tax Return.
- Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
- Form 1024, Application for Recognition of Exemption Under Section 501(a).
- Schedule C (Form 1040 or 1040-SR), Profit or Loss From Business (Sole Proprietorship).
- Schedule F (Form 1040 or 1040-SR), Profit or Loss From Farming.
- Instructions for Form 1041 and Schedules A, B, G, J, and K-1, U.S. Income Tax Return for Estates and Trusts.
- Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.

- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.
- Instructions for Form 1065, U.S. Return of Partnership Income.
- Instructions for Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.
- Instructions for Form 1120, U.S. Corporation Income Tax Return.
- Form 1120-S, U.S. Income Tax Return for an S Corporation.
- Form 2290, Heavy Highway Vehicle Use Tax Return.
- Form 2553, Election by a Small Business Corporation.
- Form 2848, Power of Attorney and Declaration of Representative.
- Form 8821, Tax Information Authorization.
- Form 8822-B, Change of Address or Responsible Party — Business.
- Form 8832, Entity Classification Election.
- Form 8849, Claim for Refund of Excise Taxes.

For more information about filing Form SS-4 and related issues, see:

- Pub. 15, Employer's Tax Guide.
- Pub. 51, Agricultural Employer's Tax Guide.
- Pub. 80, Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.
- Pub. 538, Accounting Periods and Methods.
- Pub. 542, Corporations.
- Pub. 557, Tax-Exempt Status for Your Organization.
- Pub. 583, Starting a Business and Keeping Records.
- Pub. 966, Electronic Choices to Pay All Your Federal Taxes.
- Pub. 1635, Understanding Your EIN.

## Specific Instructions

Follow the instructions for each line to expedite processing and to avoid unnecessary IRS requests for additional information. Generally, enter "N/A" on the lines that don't apply.

**Line 1. Legal name of entity (or individual) for whom the EIN is being requested.** Enter the legal name of the entity (or individual) applying for the EIN exactly as it appears on the social security card, charter, or other applicable legal document. An entry is required.

**Individuals.** Enter your first name, middle initial, and last name. If you're a sole proprietor, enter your individual name, not your business name. Enter your business name on line 2. Don't use abbreviations or nicknames on line 1.

**Trusts.** Enter the name of the trust as it appears on the trust instrument.

**Estate of a decedent.** Enter the name of the estate. For an estate that has no legal name, enter the name of the decedent followed by "Estate."

**Partnerships.** Enter the legal name of the partnership as it appears in the partnership agreement.

**Corporations.** Enter the corporate name as it appears in the corporate charter or other legal document creating it.

**Plan administrators.** Enter the name of the plan administrator. A plan administrator who already has an EIN should use that number.

**Line 2. Trade name of business.** Enter the trade name of the business if different from the legal name. The trade name is the "doing business as" (DBA) name.



Use the full legal name shown on line 1 on all tax returns filed for the entity. (However, if you enter a trade name on line 2 and choose to use the trade name instead of the legal name, enter the trade name on all returns you file.) To prevent processing delays and errors, use only the legal name (or the trade name) on all tax returns.

**Line 3. Executor, administrator, trustee, "care of" name.** For trusts, enter the name of the trustee. For estates, enter the name of the executor, administrator, personal representative, or other fiduciary. If the entity applying has a designated person to receive tax information, enter that person's name as the "care of" person. Enter the individual's first name, middle initial, and last name.

**Lines 4a–4b. Mailing address.** Enter the mailing address for the entity's correspondence. If the entity's address is outside the United States or its possessions, you must enter the city, province or state, postal code, and the name of the country. Don't abbreviate the country name. If line 3 is completed, enter the address for the executor, trustee, or "care of" person. Generally, this address will be used on all tax returns.

If the entity is filing Form SS-4 only to obtain an EIN for Form 8832, use the same address where you would like to have the acceptance or nonacceptance letter sent.



**File Form 8822-B to report any subsequent changes to the entity's mailing address.**

**Lines 5a–5b. Street address.** Provide the entity's physical address only if different from its mailing address shown on lines 4a–4b. Don't enter a P.O. box number here. If the entity's address is outside the United States or its possessions, you must enter the city, province or state, postal code, and the name of the country. Don't abbreviate the country name.

**Line 6. County and state where principal business is located.** Enter the entity's primary physical location.

**Lines 7a–7b. Name of responsible party.** Enter the full name (first name, middle initial, last name, if applicable) and SSN, ITIN, or EIN of the entity's responsible party.

**Responsible party defined.** The "responsible party" is the person who ultimately owns or controls the entity or who exercises ultimate effective control over the entity. The person identified as the responsible party should have a level of control over, or entitlement to, the funds or assets in the entity that, as a practical matter, enables the person, directly or indirectly, to control, manage, or direct the entity and the disposition of its funds and assets. **Unless the applicant is a government entity, the responsible party must be an individual (that is, a natural person), not an entity.**

- For entities with shares or interests traded on a public exchange, or which are registered with the Securities and Exchange Commission, "responsible party" is (a) the principal officer, if the entity is a corporation; or (b) a general partner, if a partnership. The general requirement that the responsible party be an individual applies to these entities. For example, if a corporation is the general partner of a publicly traded partnership for which Form SS-4 is filed, then the responsible party of the partnership is the principal officer of the corporation.
- For tax-exempt organizations, the responsible party is generally the same as the "principal officer" as defined in the Form 990 instructions.
- For government entities, the responsible party is generally the agency or agency representative in a position to legally bind the particular government entity.
- For trusts, the responsible party is a grantor, owner, or trustor.
- For decedent estates, the responsible party is the executor, administrator, personal representative, or other fiduciary.



**File Form 8822-B to report any subsequent changes to responsible party information.**

If you're applying for an EIN for a government entity, you may enter an EIN for the responsible party on line 7b. Otherwise, you must enter an SSN or ITIN on line 7b. But, leave line 7b blank or enter "N/A," "foreign," or similar language, if the responsible party doesn't have and is ineligible to obtain an SSN or ITIN.

**Lines 8a–8c. Limited liability company (LLC) information.** An LLC is an entity organized under the laws of a state or foreign country as a limited liability company. For federal tax purposes, an LLC may be treated as a partnership or corporation or be disregarded as an entity separate from its owner.

By default, a domestic LLC with only one member is disregarded as an entity separate from its owner and must include all of its income and expenses on the owner's tax return (for example,

Schedule C (Form 1040 or 1040-SR)). For more information on single-member LLCs, see *Disregarded entities*, later.

Also, by default, a domestic LLC with two or more members is treated as a partnership. A domestic LLC may file Form 8832 to avoid either default classification and elect to be classified as an association taxable as a corporation. For more information on entity classifications (including the rules for foreign entities), see Form 8832 and its instructions.

If the answer to line 8a is "Yes," enter the number of LLC members. If the LLC is owned solely by an individual and his or her spouse in a community property state and they choose to treat the entity as a disregarded entity, enter "1" on line 8b.



**Don't file Form 8832 if the LLC accepts the default classifications above. If the LLC timely files Form 2553, it will be treated as a corporation as of the effective date of the S corporation election as long as it meets all other requirements to qualify as an S corporation. The LLC doesn't need to file Form 8832 in addition to Form 2553. See the Instructions for Form 2553.**

**Line 9a. Type of entity.** Check the box that best describes the type of entity applying for the EIN. If you're an alien individual with an ITIN previously assigned to you, enter the ITIN in place of a requested SSN.



**This isn't an election for a tax classification of an entity. See Disregarded entities, later.**

**Sole proprietor.** Check this box if you file Schedule C or Schedule F (Form 1040 or 1040-SR) and have a qualified plan, or are required to file excise, employment, alcohol, tobacco, or firearms returns, or are a payer of gambling winnings. Enter your SSN or ITIN in the space provided. If you're a nonresident alien with no effectively connected income from sources within the United States, enter "N/A." You don't need to enter an SSN or ITIN.

**Corporation.** This box is for any corporation other than a personal service corporation. If you check this box, enter the income tax form number to be filed by the entity in the space provided.



**If you entered "1120-S" after the Corporation checkbox, the corporation must file Form 2553 no later than the 15th day of the 3rd month of the tax year the election is to take effect. Until Form 2553 has been received and approved, you will be considered a Form 1120 filer. See the Instructions for Form 2553.**

**Personal service corporation.** Check this box if the entity is a personal service corporation. An entity is a personal service corporation for a tax year only if:

- The principal activity of the entity during the testing period (generally the prior tax year) for the tax year is the performance of personal services substantially by employee-owners, and
- The employee-owners own at least 10% of the fair market value of the outstanding stock in the entity on the last day of the testing period.

Personal services include performance of services in such fields as accounting, actuarial science, architecture, consulting, engineering, health (including veterinary services), law, and the performing arts. For more information about personal service corporations, see the Instructions for Form 1120 and Pub. 542.



**If the corporation is recently formed, the testing period begins on the first day of its tax year and ends on the earlier of the last day of its tax year, or the last day of the calendar year in which its tax year begins.**

**Other nonprofit organization.** Check the *Other nonprofit organization* box if the nonprofit organization is other than a church or church-controlled organization and specify the type of nonprofit organization (for example, an educational organization).



**If the organization also seeks tax-exempt status, you must file either Form 1023 (or Form 1023-EZ) or Form 1024. See Pub. 557 for more information.**

If the organization is covered by a group exemption letter, enter the four-digit group exemption number (GEN) in the last entry. (Don't

confuse the GEN with the 9-digit EIN.) If you don't know the GEN, contact the parent organization. See Pub. 557 for more information about group exemption letters.

If the organization is a section 527 political organization, check the *Other nonprofit organization* box and specify "Section 527 organization" in the space to the right. To be recognized as exempt from tax, a section 527 political organization must electronically file Form 8871, Political Organization Notice of Section 527 Status, within 24 hours of the date on which the organization was established. The organization may also have to file Form 8872, Political Organization Report of Contributions and Expenditures. Go to [IRS.gov/POLORGS](https://www.irs.gov/POLORGS) for more information.

**Estate.** An estate is a legal entity created as a result of a person's death. Enter the SSN or ITIN of the deceased person in the space provided.

**Plan administrator.** If the plan administrator is an individual, enter the plan administrator's taxpayer identification number (TIN) in the space provided.

**REMIC.** Check this box if the entity has elected to be treated as a real estate mortgage investment conduit (REMIC). See the Instructions for Form 1066 for more information.

**State/local government.** State and local governments generally have the characteristics of a government, such as powers of taxation, law enforcement, and civil authority. If you're unsure whether or not your organization is a government, search "What are government entities?" at [IRS.gov](https://www.irs.gov) for clarification.

**Federal government.** The federal government is made up of the Executive, Legislative, and Judicial branches, as well as independent federal agencies. Unions, VFW organizations, and political organizations aren't federal agencies.

**Other.** If not specifically listed, check the *Other* box and enter the type of entity and the type of return, if any, that will be filed (for example, "Common trust fund, Form 1065" or "Created a pension plan"). Don't enter "N/A." If you're an alien individual applying for an EIN, see the instructions for *Lines 7a–7b*.

- **Household employer.** If you're an individual that will employ someone to provide services in your household, check the *Other* box and enter "Household employer" and your SSN. If you're a trust that qualifies as a household employer, you don't need a separate EIN for reporting tax information relating to household employees; use the EIN of the trust.

- **Household employer agent.** If you're an agent of a household employer that is a disabled individual or other welfare recipient receiving home care services through a state or local program, check the *Other* box and enter "Household employer agent." For more information, see Rev. Proc. 84-33 and Rev. Proc. 2013-39. If you're a state or local government, also check the state/local government box.

- **QSub.** For a qualified subchapter S subsidiary (QSub) check the *Other* box and specify "QSub." See Rev. Rul. 2008-18, 2008-13 I.R.B. 674, if the QSub election is made pursuant to a reorganization under section 368(a)(1)(F), and *Disregarded entities* below.

- **Withholding agent.** If you're a withholding agent required to file Form 1042, check the *Other* box and enter "Withholding agent."

**Disregarded entities.** A disregarded entity is an eligible entity that is disregarded as separate from its owner for federal income tax purposes. Disregarded entities include single-member limited liability companies (LLCs) and certain qualified foreign entities. See the instructions for Forms 8832 and 8869, and Regulations section 301.7701-3 for more information on domestic and foreign disregarded entities.

The disregarded entity is required to use its name and EIN for reporting and payment of employment taxes: to register for excise tax activities on Form 637; to pay and report excise taxes reported on Forms 720, 730, 2290, and 11-C; to claim any refunds, credits, and payments on Form 8849; and where a U.S. disregarded entity is wholly owned by a foreign person, to file information returns on Form 5472. See the instructions for the employment and excise tax returns and Form 5472 for more information.

Complete Form SS-4 for disregarded entities as follows.

- If a disregarded entity is filing Form SS-4 to obtain an EIN because it is required to report and pay employment and excise

taxes, or for non-federal purposes such as a state requirement, check the *Other* box for line 9a and write "Disregarded entity" (or "Disregarded entity-sole proprietorship" if the owner of the disregarded entity is an individual).

- If the disregarded entity is requesting an EIN for purposes of filing Form 5472, as required under section 6038A for a U.S. disregarded entity that is wholly owned by a foreign person, check the *Other* box for line 9a and write "Foreign-owned U.S. disregarded entity-Form 5472."

- If the disregarded entity is requesting an EIN for purposes of filing Form 8832 to elect classification as an association taxable as a corporation, or Form 2553 to elect S corporation status, check the *Corporation* box for line 9a and write "Single-member" and the form number of the return that will be filed (Form 1120 or 1120-S).

- If the disregarded entity is requesting an EIN because it has acquired one or more additional owners and its classification has changed to partnership under the default rules of Regulations section 301.7701-3(f), check the *Partnership* box for line 9a.

- If a foreign eligible entity is requesting an EIN for purposes of filing Form 8832 to elect classification as a disregarded entity, check the *Other* box for line 9a and write "foreign disregarded entity."

**Line 10. Reason for applying.** Check only one box. Don't enter "N/A." A selection is required.

**Started new business.** Check this box if you're starting a new business that requires an EIN. If you check this box, enter the type of business being started. Don't apply if you already have an EIN and are only adding another place of business.

**Hired employees.** Check this box if the existing business is requesting an EIN because it has hired or is hiring employees and is therefore required to file employment tax returns. Don't apply if you already have an EIN and are only hiring employees. For information on employment taxes (for example, for family members), see Pub. 15, Pub. 51, or Pub. 80.



You must make electronic deposits of all depository taxes (such as employment tax, excise tax, and corporate income tax) using EFTPS. See Pub. 15, Pub. 51, Pub. 80, and Pub. 966.

**Banking purpose.** Check this box if you're requesting an EIN for banking purposes only, and enter the banking purpose (for example, a bowling league for depositing dues or an investment club for dividend and interest reporting).

**Changed type of organization.** Check this box if the business is changing its type of organization. For example, the business was a sole proprietorship and has been incorporated or has become a partnership. If you check this box, specify in the space provided (including available space immediately below) the type of change made. For example, "From sole proprietorship to partnership."

**Purchased going business.** Check this box if you purchased an existing business. Don't use the former owner's EIN unless you became the "owner" of a corporation by acquiring its stock.

**Created a trust.** Check this box if you created a trust, and enter the type of trust created. For example, indicate if the trust is a nonexempt charitable trust or a split-interest trust.

**Exception.** Don't file this form for certain grantor-type trusts. The trustee doesn't need an EIN for the trust if the trustee furnishes the name and TIN of the grantor/owner and the address of the trust to all payers. However, grantor trusts that don't file using Optional Method 1 and IRA trusts that are required to file Form 990-T must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.



Don't check this box if you're applying for a trust EIN when a new pension plan is established. Check the Created a pension plan box.

**Created a pension plan.** Check this box if you have created a pension plan and need an EIN for reporting purposes. Also, enter the type of plan in the space provided. For more information about pension plans, visit [IRS.gov](https://www.irs.gov) and enter "Types of retirement plans" in the search box.





**TIP** Check this box if you're applying for a trust EIN when a new pension plan is established. In addition, check the Other box on line 9a and write "Created a pension plan" in the space provided.

**Other.** Check this box if you're requesting an EIN for any other reason, and enter the reason. For example, a newly formed state government entity should enter "Newly formed state government entity" in the space provided. A foreign-owned U.S. disregarded entity required to file Form 5472 should enter "Foreign-owned U.S. disregarded entity filing Form 5472" in the space provided.

**Line 11. Date business started or acquired.** If you're starting a new business, enter the starting date of the business. If the business you acquired is already operating, enter the date you acquired the business. For foreign applicants, this is the date you began or acquired a business in the United States. If you're changing the form of ownership of your business, enter the date the new ownership entity began. Trusts should enter the date the trust was funded or the date that the trust was required to obtain an EIN under Regulations section 301.6109-1(a)(2). Estates should enter the date of death of the decedent whose name appears on line 1 or the date when the estate was legally funded.

**Line 12. Closing month of accounting year.** Enter the last month of your accounting year or tax year. An accounting or tax year is usually 12 consecutive months, either a calendar year or a fiscal year (including a period of 52 or 53 weeks). A calendar year is 12 consecutive months ending on December 31. A fiscal year is either 12 consecutive months ending on the last day of any month other than December or a 52-53 week year. For more information on accounting periods, see Pub. 538.

**Individuals.** Your tax year will generally be a calendar year.

**Partnerships.** Partnerships must adopt one of the following tax years.

- The tax year of the majority of its partners.
- The tax year common to all of its principal partners.
- The tax year that results in the least aggregate deferral of income.
- In certain cases, some other tax year.

See the Instructions for Form 1065 for more information.

**REMICs.** REMICs must have a calendar year as their tax year.

**Personal service corporations.** A personal service corporation must generally adopt a calendar year unless it meets one of the following requirements.

- It can establish a business purpose for having a different tax year.
- It elects under section 444 to have a tax year other than a calendar year.

**Trusts.** Generally, a trust must adopt a calendar year except for the following trusts.

- Tax-exempt trusts.
- Charitable trusts.
- Grantor-owned trusts.

**Line 13. Highest number of employees expected in the next 12 months.** Complete each box by entering the number (including zero (-0-)) of *Agricultural, Household, or Other* employees expected by the applicant in the next 12 months.

If no employees are expected, skip line 14.

**Line 14. Do you want to file Form 944?** If you expect your employment tax liability to be \$1,000 or less in a full calendar year, you're eligible to file Form 944 annually (once each year) instead of filing Form 941 quarterly (every 3 months). Your employment tax liability will generally be \$1,000 or less if you expect to pay \$5,000 or less in total wages subject to social security and Medicare taxes and federal income tax withholding. If you qualify and want to file Form 944 instead of Forms 941, check the box on line 14. If you don't check the box, then you must file Form 941 for every quarter.



**CAUTION** Once you check the box, you must continue to file Form 944, regardless of the amount of tax shown on your return, until the IRS instructs you to file Form 941.



**TIP** For employers in the U.S. possessions, generally, if you pay \$6,536 or less in wages subject to social security and Medicare taxes, you're likely to pay \$1,000 or less in employment taxes.

For more information on employment taxes, see Pub. 15, Pub. 51, or Pub. 80.

**Line 15. First date wages or annuities were paid.** If the business has employees, enter the date on which the business began to pay wages or annuities. For foreign applicants, this is the date you began to pay wages in the United States. If the business doesn't plan to have employees, enter "N/A."

**Withholding agent.** Enter the date you began or will begin to pay income (including annuities) to a nonresident alien. This also applies to individuals who are required to file Form 1042 to report alimony paid to a nonresident alien. For foreign applicants, this is the date you began or will begin to pay income (including annuities) to a nonresident alien in the United States.

**Line 16.** Check the one box on line 16 that best describes the principal activity of the applicant's business. Check the *Other* box (and specify the applicant's principal activity) if none of the listed boxes applies. You must check a box.

**Construction.** Check this box if the applicant is engaged in erecting buildings or engineering projects (for example, streets, highways, bridges, and tunnels). The term "construction" also includes special trade contractors (for example, plumbing, HVAC, electrical, carpentry, concrete, excavation, etc., contractors).

**Real estate.** Check this box if the applicant is engaged in renting or leasing real estate to others; managing, selling, buying, or renting real estate for others; or providing related real estate services (for example, appraisal services). Also, check this box for mortgage real estate investment trusts (REITs). Mortgage REITs are engaged in issuing shares of funds consisting primarily of portfolios of real estate mortgage assets with gross income of the trust solely derived from interest earned.

**Rental & leasing.** Check this box if the applicant is engaged in providing tangible goods such as autos, computers, consumer goods, or industrial machinery and equipment to customers in return for a periodic rental or lease payment. Also, check this box for equity real estate investment trusts (REITs). Equity REITs are engaged in issuing shares of funds consisting primarily of portfolios of real estate assets with gross income of the trust derived from renting real property.

**Manufacturing.** Check this box if the applicant is engaged in the mechanical, physical, or chemical transformation of materials, substances, or components into new products. The assembling of component parts of manufactured products is also considered to be manufacturing.

**Transportation & warehousing.** Check this box if the applicant provides transportation of passengers or cargo; warehousing or storage of goods; scenic or sight seeing transportation; or support activities related to transportation.

**Finance & insurance.** Check this box if the applicant is engaged in transactions involving the creation, liquidation, or change of ownership of financial assets and/or facilitating such financial transactions; underwriting annuities/insurance policies; facilitating such underwriting by selling insurance policies or in providing other insurance or employee-benefit related services.

**Health care & social assistance.** Check this box if the applicant is engaged in providing physical, medical, or psychiatric care; or in providing social assistance activities, such as youth centers, adoption agencies, individual/family services, temporary shelters, daycare, etc.

**Accommodation & food services.** Check this box if the applicant is engaged in providing customers with lodging, meal preparation, snacks, or beverages for immediate consumption.

**Wholesale-agent/broker.** Check this box if the applicant is engaged in arranging for the purchase or sale of goods owned by others or purchasing goods on a commission basis for goods traded in the wholesale market, usually between businesses.



**Wholesale-other.** Check this box if the applicant is engaged in selling goods in the wholesale market generally to other businesses for resale on their own account, goods used in production, or capital or durable nonconsumer goods.

**Retail.** Check this box if the applicant is engaged in selling merchandise to the general public from a fixed store; by direct, mail-order, or electronic sales; or by using vending machines.

**Other.** Check this box if the applicant is engaged in an activity not described above. Describe the applicant's principal business activity in the space provided.

**Line 17.** Use line 17 to describe the applicant's principal line of business in more detail. For example, if you checked the **Construction** box on line 16, enter additional detail such as "General contractor for residential buildings" on line 17. An entry is required. For mortgage REITs, indicate mortgage REIT; and for equity REITs, indicate what type of real property is the principal type (residential REIT, nonresidential REIT, miniwarehouse REIT, etc.).

**Line 18.** Check the applicable box to indicate whether or not the applicant entity applying for an EIN was issued one previously.

**Third-Party Designee.** Complete this section only if you want to authorize the named individual to answer questions about the completion of Form SS-4 and receive the entity's newly assigned EIN. You must complete the signature area for the authorization to be valid. The designee's authority terminates at the time the EIN is assigned and released to the designee. EINs are released to authorized third-party designees by the method they used to obtain the EIN (online, telephone, or fax); however, the EIN notice will be mailed to the taxpayer.



*If the third-party designee's address or telephone number matches the address or telephone number of the taxpayer, the application must be mailed or faxed.*

**Signature.** When required, the application must be signed by (a) the individual, if the applicant is an individual; (b) the president, vice president, or other principal officer, if the applicant is a corporation; (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the applicant is a partnership, government entity, or other unincorporated organization; or (d) the fiduciary, if the applicant is a trust or an estate. Foreign applicants may have any duly authorized person (for example, division manager) sign Form SS-4.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to comply with section 6109 and the regulations thereunder, which generally require the inclusion of an

employer identification number (EIN) on certain returns, statements, or other documents filed with the Internal Revenue Service. If your entity is required to obtain an EIN, you're required to provide all of the information requested on this form. Information on this form may be used to determine which federal tax returns you're required to file and to provide you with related forms and publications.

We disclose this form to the Social Security Administration (SSA) for their use in determining compliance with applicable laws. We may give this information to the Department of Justice for use in civil and/or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, and to federal law enforcement and intelligence agencies to combat terrorism.

We will be unable to issue an EIN to you unless you provide all of the requested information that applies to your entity. Providing false information could subject you to penalties.

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

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

<b>Recordkeeping</b> . . . . .	8 hr., 36 min.
<b>Learning about the law or the form</b> . . . . .	42 min.
<b>Preparing, copying, assembling, and sending the form to the IRS</b> . . . . .	52 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send Form SS-4 to this address. Instead, see *Where To File or Fax*, earlier.