



Exempt Organizations and
How To Apply for Exempt Status
and Form 990 Filing Requirements

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Objectives

Major categories of exempt organizations

501(c)(3) exempt purposes

501(c)(3) organizational and operational tests

Public charity support tests

Form 1023 – Avoiding Pitfalls & Delays



Exempt Organizations

Tax-exempt organization:

A trust, association, or corporation not organized for profit (i.e., nonprofit) that is described in the Internal Revenue Code as exempt from Federal Income Tax.



Types of EOs

Charitable	§ 501(c)(3)	United Way, private schools, churches, foundations
Civic/ Social Welfare	§ 501(c)(4)	Rotary Club, Lions Club
Labor/ Agricultural	§ 501(c)(5)	United Auto Workers, American Dairy Association
Business Leagues/ Professional	§ 501(c)(6)	Chambers of Commerce, ABA, AICPA
Social Clubs	§ 501(c)(7)	Country clubs, swim clubs



§ 501(c)(3) Organization

Must be exclusively devoted to one or more of these purposes:

- Religious
- Charitable
- Scientific Testing for Public Safety
- Educational
- Fostering Amateur Sports
- Prevention of Cruelty to Children or Animals



§ 501(c)(3) - Charitable

Examples of “charitable” activities:

- Relief of poor, distressed, underprivileged
- Lessening neighborhood tensions
- Elimination of prejudice and discrimination
- Defense of human, civil rights
- Combating community deterioration, juvenile delinquency
- Erection or maintenance of public buildings, monuments or works



Benefits of 501(c)(3) Status

- Exempt from federal income tax and some federal employment taxes
- Exempt from some state taxes (e.g., income, sales, employment)
- Tax-deductible contributions
- Reduced postal rates
- Tax-exempt financing



Two Part Test

1. Must be ***organized***

2. Must be ***operated*** for an
exempt purpose



§ 501(c)(3) Organizational Test

Organizing document must:

- Limit purpose as stated in 501(c)(3)
- Distribute assets for 501(c)(3) purposes upon dissolution
- Not allow more than an insubstantial amount of non-exempt activity

Examples of organizing documents:

Articles of Incorporation, Trust documents,
Articles of Association, Constitution



Public Charity v. Private Foundation

Publicly Supported (e.g., United Way)	Privately Supported (e.g., family or corporate foundations)
Not taxed on income	Not taxed on income; may be subject to excise taxes
Community-based board of directors	Family or corporate board of directors



Public Support Test

TEST ONE

At least 1/3 of organization's support is from multiple sources

Sources include general public, government agencies, corporations, private foundations and other public charities

TEST TWO

At least 1/3 of organization's gross receipts are from public support and exempt function income combined,
· --and--

Less than 1/3 of its support is from investment income or unrelated business income



Jeopardizing § 501(c)(3) Status

- Inurement/private benefit activities prohibited
- Lobbying activities must be insubstantial
- Political activities are absolutely prohibited
- Failure to meet filing requirements
- Unrelated business activities must be insubstantial



Who Must File

Form 1023 - *required* for all § 501(c)(3) organizations except

- Churches
- Certain government entities
- Public charities with gross receipts < \$5,000



What to File

Form SS-4

- To obtain identification number which must be included on application

Form 2848

- To permit someone other than a principal officer, director or employee to represent the organization on matters regarding the application



When to File

Within 27 months of date incorporated or formed

Within 90 days of the end of the year exceeding \$5,000 threshold



Form 1023 – Notice 1382



Department of the Treasury
Internal Revenue Service

Notice 1382

(Rev. November 2010)

Changes for Form 1023:

- Mailing address
- Parts IX, X and XI

Changes for Form 1023
Recognition of Exempt Organizations
501(c)(3) of the Internal Revenue Code

Part XI. Increase in User Fees

User fee increases are effective for all applications postmarked after January 3, 2010.

1. \$400 for organizations whose gross receipts do not exceed \$10,000 or less annually over a 4-year period.
2. \$850 for organizations whose gross receipts exceed \$10,000 annually over a 4-year period.

See www.irs.gov web page link on Form 1023, page 12, Part XI, User Fee Information, for the current user fees.



Identification of Applicant

Form **1023**
(Rev. June 2006)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0056

Note: If exempt status is approved, this application will be open for public inspection.

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at www.irs.gov for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document)		2 c/o Name (if applicable)	
<input type="text"/>		<input type="text"/>	
3 Mailing address (Number and street) (see instructions)	Room/Suite	4 Employer Identification Number (EIN)	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
City or town, state or country, and ZIP + 4		5 Month the annual accounting period ends (01 - 12)	
<input type="text"/>		<input type="text"/>	
6 Primary contact (officer, director, trustee, or authorized representative)		b Phone:	
a Name: <input type="text"/>		<input type="text"/>	
		c Fax: (optional) <input type="text"/>	



Organizational Structure

Form 1023 (Rev. 6-2006)

Name: _____

EIN: _____

–

Page 2

Part II Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. (See instructions.) **DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

- 1 Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing **certification of filing** with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification. Yes No
- 2 Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing **certification of filing** with the appropriate state agency. Also, if you adopted an operating agreement, attach Yes No

Part III Required Provisions in Your Organizing Document

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. **DO NOT file this application until you have amended your organizing document.** Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

- 1 Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph): _____
- 2a Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c.
- 2b If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. _____



Narrative Description

Part IV Narrative Description of Your Activities

Using an attachment, describe your *past*, *present*, and *planned* activities in a narrative. If you believe that you have already provided this information in response to other parts of this application, you may summarize that information here and refer to the specific application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your narrative.

Be specific

Write to audience

Be realistic

“Who, what, when, where, why”



Financial Information

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

A. Statement of Revenues and Expenses

	Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years			(e) Provide Total for (a) through (d)
		(a) From _____ To _____	(b) From _____ To _____	(c) From _____ To _____	(d) From _____ To _____	
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)					
	2 Membership fees received					
	3 Gross investment income					
	4 Net unrelated business income					
	5 Taxes levied for your benefit					
	6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
	7 Any revenue not otherwise listed above or in lines 9-12					



Principal Officers, Board Info

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

1a List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual compensation, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)



Pages, Schedules, Signature

Complete all pages

Do not use “N/A”

Answer follow-up questions

Schedules, only if they apply

Authorized person signs –
no stamp or fax



Form 1023 Checklist

Form 1023 Checklist

(Revised June 2006)

Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code

Note. Retain a copy of the completed Form 1023 in your permanent records. Refer to the General Instructions regarding Public Inspection of approved applications.

Check each box to finish your application (Form 1023). Send this completed Checklist with your filled-in application. If you have not answered all the items below, your application may be returned to you as incomplete.

- Assemble the application and materials in this order:
 - Form 1023 Checklist
 - Form 2848, *Power of Attorney and Declaration of Representative* (if filing)
 - Form 8821, *Tax Information Authorization* (if filing)
 - Expedite request (if requesting)
 - Application (Form 1023 and Schedules A through H, as required)
 - Articles of organization
 - Amendments to articles of organization in chronological order
 - Bylaws or other rules of operation and amendments
 - Documentation of nondiscriminatory policy for schools, as required by Schedule B
 - Form 5768, *Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation* (if filing)
 - All other attachments, including explanations, financial data, and printed materials or publications. Label each page with name and EIN.

- User fee payment placed in envelope on top of checklist. DO NOT STAPLE or otherwise attach your check or



Expedite Requests

Must be in writing

Pending grant critical to operations

Disaster relief

IRS-caused delay or error



“Where’s My Application?”

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Where Is My Exemption Application?

Sometimes, representatives of exempt orgs faster than others. Not all applications are others may be incomplete or involve comp and provides information on how to determ

EO Determination Application Process: U separated into four categories: (1) those th minor additional information to be resolve [Procedural Checklist](#), and (4) those that rec

If your application falls within one of the fi additional information, via phone, fax, or letter, within approximately 90 days of the date the application was submitted.

If your application falls within the **fourth category**, you will be **contacted** once the application is assigned to an EO agent for further development. Because these applications may experience some “wait time” before they are assigned, we regularly publish the receipt date for applications currently being assigned, to help you track your application.

If your application falls within the **fourth category**, you will be **contacted** once the application is assigned to an EO agent for further development. Because these applications may experience some “wait time” before they are assigned, we regularly publish the receipt date for applications currently being assigned, to help you track your application.

Charities & Non-Profits Topics

- Life Cycle
- Search for Charities
- A-Z Site Index
- StayExempt.irs.gov
- Calendar of Events
- EO Update
- Exempt Organizations FAQs
- More Topics ...

IRS Resources

- Compliance & Enforcement
- Contact My Local Office
- e-file
- Where To File

Response within 90 days for applications:

1. Approvable immediately
2. Needing minor additional information
3. On obsolete forms or without all items



The Form 990

Form 990 Return of Organization Exempt From Income Tax OMB No. 1545-0047

Form 990-PF Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation OMB No. 1545-0052 2010

Form 990-EZ Short Form Return of Organization Exempt From Income Tax OMB No. 1545-1150 2010

e-Postcard
file your electronic IRS Form 990-N

Urban Institute
• Quick Jump • Form 990-N (e-Postcard) • Logout

Electronic Notice - Form 990-N (e-Postcard)
Organization Information
Save Changes before jumping to another page. Save Changes

A For the tax year period beginning and ending

B Has your organization terminated or gone out of business?

Are your gross receipts normally \$25,000 or less?

C Organization's legal name - Line 1

Organization's legal name - Line 2

D Employer identification number (EIN)

Save Changes Next Page



Form 990 Overview

Form 990 allows an EO to show:

- Organized/operated as a tax-exempt entity
- Compliant
- Well governed and managed
- Furthers its mission
- Provides service to the public



Preliminary Step 1

Know who is required to file Form 990



Who is Required to File

Most 501(c) organizations are required to file a Form 990-series return annually.

Exceptions

- churches and conventions or associations of churches



2011 - Which Form?

www.irs.gov/990filing

Tax Year 2011	Form
All organizations may file	990
Gross receipts below \$200k; and Total assets below \$500k	990-EZ
Gross Receipts at or below \$50k	990-N

Private Foundations file Form 990-PF



Form 990-EZ

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

- ▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-1150

2011

**Open to Public
Inspection**

A For the 2011 calendar year, or tax year beginning _____, 2011, and ending _____, 20

B Check if applicable:

- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

C Name of organization _____

D Employer identification number _____

Number and street (or P.O. box, if mail is not delivered to street address) _____

Room/suite _____

E Telephone number _____

City or town, state or country, and ZIP + 4 _____

F Group Exemption Number ▶ _____

G Accounting Method: Cash Accrual Other (specify) ▶ _____

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶ _____

J Tax-exempt status (check only one) — 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ _____

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I.)

Check if the organization used Schedule O to respond to any question in this Part I

1	Contributions, gifts, grants, and similar amounts received	1	
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	
4	Investment income	4	
5a	Gross amount from sale of assets other than inventory	5a	
b	Less: cost or other basis and sales expenses	5b	
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	



990-N (e-Postcard)



Urban Institute

e-Postcard
file your electronic IRS Form 990-N

Quick Jump | Form 990-N (e-Postcard) | Logout

Electronic Notice - Form 990-N (e-Postcard) Organization Information

Save Changes before jumping to another page.

A For the tax year period beginning and ending

B Has your organization terminated or gone out of business?

Are your gross receipts normally \$25,000 or less?

C Organization's legal name - Line 1
Organization's legal name - Line 2

D Employer identification number (EIN)

Click the  image next to any field for help/instructions.



990-N (e-Postcard)

Information Needed:

- Legal name and address
- Employer identification number (EIN)
- Web address
- Principal officer name/address
- Confirmation of gross receipts



Preliminary Step 2

Know Your Audience

- Charity Regulators
- Congress, constituents, beneficiaries
- Foundations and other donors
- Researchers/watchdog groups



Preliminary Step 3

***Assemble a Form 990
preparation team***

Delegation!



Preliminary Step 4

Related Organizations

- Parent
- Subsidiary
- Brother/sister
- Sponsoring organization
- Supporting/supported



Preliminary Step 5

Determine Key Employees

- Received over \$150,000 on W-2
- Controlled over 10% of organization

Also, determine officers, directors and trustees before completing your 990



Preliminary Step 6

Info Gathering Strategy

For officers, directors, trustees and key employees, determine:

- Compensation amounts from related organizations
- Family/business relationships
- Grants
- Business transactions



Preliminary Step 6

Send questionnaire asking:

- Compensation from related orgs?
- Related org business?
- Family transactions ?
- Family relationships?
- Grants/assistance received?



Preliminary Step 7

Keep Good Records

- Manage 990-related info
- Organize for accessibility
- Retain for at least 3 years



Preparation Tip 1

Use Tools Provided in Form 990 Instructions

- Sequencing list, page 7
- Compensation charts, pages 30-33
- Glossary
- 11 Appendices
 - Gross receipts, public disclosure, excess benefits, charitable contributions



Preparation Tip 2

E-file!

- Simplifies preparation
- Reduces processing time
- Reduces error rate:
 - Form 990 paper filed in 2010 = 24%
 - Form 990/990EZs e-filed in 2010 = 1%



Resources to Assist

HELP!



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Current Edition of Exempt Organizations Update

EO Update is a periodic newsletter with information for tax-exempt organizations and tax practitioners - attorneys, accountants, and others who represent them, from Exempt Organizations (Tax-Exempt and Government Entities) at the IRS.

Issue	Highlights	Release Date
2012-3	<ol style="list-style-type: none"> EO Releases FY 2011 Annual Report and FY 2012 Work Plan Guidance on Requirements for Tax-Exempt 501(c)(29) Qualified Non-Profit Health Insurers EO's 2012 Graduate Student Summer Internship Applications Due March 2 EO Seeks Academic Hosts for Workshops for Small and Medium-Sized 501(c)(3) Organizations 	2/8/12
2012-4	<ol style="list-style-type: none"> Work Opportunity Tax Credit Now Available to Qualified Tax-Exempt Organizations that Hire Qualified Veterans IRS Worker Classification Webinar Feb. 15th StayExempt Redesign Improves User Experience 	2/10/12

Browse the newsletter [archive](#) or [subscribe](#) to future editions.



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Tax Information for Charities & Other Non-Profits

 [Exempt Organizations FY 2012 Work Plan & FY 2011 Annual Report](#)
EO's accomplishments in 2011 and priorities for Fiscal 2012.

[ACT Public Meeting, Agenda, New Members](#)
Reports to the Advisory Committee on Tax Exempt and Government Entities at its June 6 meeting will include a recommendation to update the exemption application form for section 501(c)(3) organizations.

[Revoked? Reinstated? Learn More](#)
Information about the automatic revocation process and how to be reinstated

EO Current Topics & News Recent developments affecting tax-exempts	Annual Reporting & Filing 990-series forms, requirements, and filing tips
How to Apply to Be Tax-Exempt What new organizations need to know	Education, Workshops and Seminars IRS programs and materials for non-profit organizations
EO Select Check Search for a tax-exempt's status	StayExempt.IRS.gov Tax basics for exempt organizations
How to Stay Exempt Resources for tax-exempt nonprofit organizations	About Us General information and how to contact us



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Life Cycle of an Exempt Organization

Organizations that meet the requirements of Internal Revenue Code section 501(a) are exempt from federal income taxation. In addition, charitable contributions made to some section 501(a) organizations by individuals and corporations are deductible under Code section 170.

This website provides information about points of intersection between organizations and the IRS. The content includes explanatory information, and links to forms that an organization may need to file with the IRS. The materials cover five stages in an organization's life cycle:

1. **Starting Out:** Creating an organization under state law, acquiring an employer identification number, and identifying the appropriate federal tax classification.
2. **Applying for Exemption:** Acquiring, completing, and submitting application forms; how the IRS processes applications; and getting help from the IRS during the application process.
3. **Required Filings:** Annual exempt organization returns, unrelated business income tax filings, and other returns and reports that an organization may have to file.
4. **Ongoing Compliance:** How an organization can avoid jeopardizing its tax-exempt status, disclosure requirements, employment taxes, and other ongoing compliance issues.
5. **Significant Events:** Audits, private letter rulings, and termination procedures.

Life Cycle pages are available for the following types of organizations:

- [Charitable organizations](#) (Code section 501(c)(3))
 - [Public charities](#)
 - [Private foundations](#)
- [Social welfare organizations](#) (section 501(c)(4))
- [Agricultural/horticultural organizations](#)(section 501(c)(5))
- [Labor organizations](#) (section 501(c)(5))
- [Business leagues \(trade associations\)](#) (section 501(c)(6))

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Upcoming Events

IRS Exempt Organizations offers specialized education programs to help exempt organizations understand their tax responsibilities. The list below provides information about events on exempt organizations topics, and links to detailed information, including registration websites, for scheduled programs.

- [Webinars](#) - EO tax law programs from your computer
- [Workshops](#) - Small and Medium-Sized Exempt Organizations - face-to-face programs on exempt organizations tax issues
- [Conferences](#) - presented or sponsored by IRS Exempt Organizations
- [Nationwide Tax Forums](#) - the latest word from IRS leadership and other experts in the exempt organizations tax law field

Additional information

- [Materials from past events](#)
- On-line educational programs available anytime at www.stavexempt.irs.gov



StayExempt.irs.gov

The screenshot shows the homepage of StayExempt.irs.gov. At the top left is the IRS logo. The main header reads "IRS Stay Exempt Tax Basics for Exempt Organizations". To the right is a search bar with the text "Search". Below the header is a navigation menu with links for "Home", "New Organizations", "Existing Organizations", and "In-depth Topics". On the right side of the navigation bar are social media icons for Facebook, Twitter, Email, Print, and a notification bell with "98". An "Accessibility OFF" button is also present. The main content area features a large light blue box with the text "Welcome to Stay Exempt an IRS site created especially for 501(c)(3) organizations". Below this are three columns of content: "How to apply for tax-exempt status" with a "New Organizations" button, "Maintaining your tax-exempt status" with an "Existing Organizations" button, and "Expand your exempt organization knowledge" with an "In-depth Topics" button. The background of the main content area is a photograph of a smiling woman in a business suit. At the bottom of the page is a dark grey footer with links for "RESOURCE LIBRARY", "SITE MAP", "PRIVACY", "ACCESSIBILITY", "ABOUT US", "FAQS", "CONTACT US", "WEBMASTER", and "GET HELP". A small note at the bottom center states "StayExempt is a federal government website managed by the US Internal Revenue Service."



For More Information

Specialized assistance on tax-exempt organizations and IRS tax forms can be found at **www.irs.gov/charities**

While you're there, sign up for Exempt Organizations online newsletter, *EO Update!* It's FREE!

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