

## Form 1023-EZ Instructions

### Overview of Section 501(c)(3) Organizations

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **Public Charities and Private Foundations**

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

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

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

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

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

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

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

## **State Registration Requirements**

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

## **General Instructions**

### **Purpose of Form**

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

### **Who Can File This Form**

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

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

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

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

### Placeholder for User Fee Information

#### When to File (Effective Date of Exemption)

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

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

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

## **Where To File**

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

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

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

## **Filing Assistance**

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

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

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

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

## **Signature Requirements**

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

## **Representation**

**Form 2848.** Attach a completed Form 2848 if you want to authorize a representative to represent you regarding your application. An individual authorized by Form 2848 may not sign the application unless that person is also an officer, director, trustee, or other official who is authorized to sign the application.

**Form 8821.** Form 8821 authorizes us to discuss your application with the person you have appointed. Form 8821 does not authorize your appointee to advocate your position with respect to the federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use Form 2848.

## **Annual Filing Requirements**

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

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

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

## **Public Inspection**

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

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

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

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

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

Documents are not considered available for public inspection on a website if the otherwise disclosable information is edited or subject to editing by a third party when posted. To date, the IRS has not approved any third party websites for posting. See Publication 557 for additional guidance on public inspection.

## **Specific Instructions**

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

### **Part I. Identification of Applicant**

#### **Line 1. Full name of organization.**

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



**Line 2. c/o Name.**

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

**Line 3. Mailing address.**

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

**Line 4. Employer Identification Number (EIN).**

Enter the nine-digit EIN assigned to you.

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

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

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

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

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

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

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

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

**Line 7. Primary contact.**

Your primary contact person may be an officer, director, trustee, or other individual who is permitted to speak with us according to your bylaws or other rules of operation. Your primary contact person may also be an “authorized representative,” such as an attorney or certified public accountant for whom you have submitted a completed Form 2848.

**Line 8. Organization’s website.**

Enter your complete website address if you have one.

## Part II. Organizational Structure

### Line 1. Entity Type.

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

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

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

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

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

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

### Line 2. Necessary Organizing Document.

**Corporation.** If formed under state statute, you have a “necessary organizing document” if your articles of incorporation show certification of filing. This means your articles show evidence that on a specific date they were filed with and approved by an appropriate state authority.

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

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

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

### **Line 3. Formation Date.**

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

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

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

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

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

### **Line 4. State of Formation**

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

### **Line 5. Purpose clause.**

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

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

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

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

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

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

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

#### **Line 6. Activities not in furtherance of exempt purposes.**

**Placeholder – Still writing this section**

#### **Line 7. Dissolution Clause.**

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

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

The following is an example of an acceptable dissolution clause:

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

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

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

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

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

### **Part III. Your Specific Activities**

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

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

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

Check all purposes that your activities further.

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

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

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

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

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

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

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

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

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

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

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

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

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

## **Part IV. Foundation Classification**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **Additional items for organizations selecting private foundation status:**

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



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

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

### **Part V. Signature**

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

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## List of NTEE Codes

### **A Arts, Culture, and Humanities**

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

### **B Education**

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

**C Environmental** Quality, Protection, and Beautification

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

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

**D Animal-Related**

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

**E Health - General and Rehabilitative**

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

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

**F Mental Health, Crisis Intervention**

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

**G Diseases, Disorders, Medical Disciplines**

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

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

### **H Medical Research**

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

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

**I Crime, Legal Related**

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

**J Employment, Job Related**

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

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

**K Food, Agriculture, and Nutrition**

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

**L Housing, Shelter**

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



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

**M Public Safety, Disaster Preparedness, and Relief**

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

**N Recreation, Sports, Leisure, Athletics**

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

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

### **O Youth Development**

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

### **P Human Services - Multipurpose and Other**

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

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

**Q International, Foreign Affairs, and National Security**

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

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

**R Civil Rights, Social Action, Advocacy**

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

**S Community Improvement, Capacity Building**

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

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

### **T Philanthropy, Voluntarism, and Grantmaking Foundations**

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

### **U Science and Technology Research Institutes, Services**

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

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

**V Social Science Research Institutes, Services**

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

**W Public, Society Benefit - Multipurpose and Other**

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

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

**X Religion Related, Spiritual Development**

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

**Y Mutual/Membership Benefit Organizations, Other**

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

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

**Z Unknown**

Z99 Unknown



## **1023 - EZ Eligibility Worksheet**

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

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

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

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

\*\*Before completing either Form 1023 or Form 1023-EZ, we recommend reading “Life Cycle of an Exempt Organization” at [www.irs.gov](http://www.irs.gov).\*\*

DRAFT