



Sample IRS Form 1023-EZ Instructions

You must complete the Form 1023-EZ Eligibility Worksheet in the instructions for Form 1023-EZ to determine if you are eligible to file this form.

You must have applied for and received your Employer Identification Number (EIN) prior to filing a Form 1023-ez. If your PTA has not received an EIN, you can apply online you will get your EIN immediately upon completion. The online form can be found at <https://sa.www4.irs.gov/modiein/individual/index.jsp>.

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

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

If you do not file Form 1023-EZ within 27 months of formation, and you believe you qualify for an earlier effective date than the submission date, you can request the earlier date by sending correspondence to the address below.

The correspondence should include your name, employer identification number (EIN), the effective date you are requesting, an explanation of why the earlier date is warranted, and any supporting documents.

This correspondence should be sent after you receive your Determination Letter. Alternatively, you may complete Form 1023 in its entirety instead of completing Form 1023-EZ.

Note. If you have been automatically revoked and are seeking retroactive reinstatement, see Part V of these instructions.

Send effective date correspondence to:
Internal Revenue Service
Exempt Organizations Determinations Room 4024
P.O. Box 2508 Cincinnati, OH 45201

Part I Identification of Applicant

1a: Full name of Organization: Enter your corporation name

1b-e: Address: Enter 1304 South Fawcett Ave, Suite 300, Tacoma WA 98402 if you want WSPTA to be your registered agent.

2: Employer Identification Number: Enter the nine-digit EIN assigned to you.

3: Month the annual accounting period ends: Enter 06 because the fiscal year for PTAs in the State of Washington is July 1st to June 30th.

4: Primary Contact: Name of the person completing this form. 5: Contact Phone number: Contact phone number 6: Fax Number: Optional

7: User Fee Submitted: Currently \$400

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

9a: Organization's website (if available): Enter your PTA's website address if you have one. Do not enter the school's website address.

9b: Organization's Email: Enter your PTA's email address

Part II Organizational Structure

1: To file this form, you must be a corporation, an unincorporated association, or a trust. Check the Corporation box for the type of organization

2: Check this box to attest that you have the organizing document necessary for the organizational structure indicated above. This would be your Articles of Incorporation and all Amendments

3: Date of Incorporation: Enter the date that you were legally created by month, day, and year.

4: State of incorporation or other formation: Enter Washington

5: Section 501(c)(3) requires that your organizing document must limit your purposes to one or more exempt purposes within section 501(c)(3)
Check this box to attest that your organizing document contains this limitation.
Those purposes are: charitable, religious, educational, scientific, literary, and testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals. **(Article III of Articles of Incorporation)**

6: Section 501(c)(3) requires that your organizing document must not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.

Check this box to attest that your organizing document does not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes. **(Article IV of Articles of Incorporation)**

7: Section 501(c)(3) requires that your organizing document must provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.

Check this box to attest that your organizing document contains the dissolution provision required under section 501(c)(3). **(Article V of Articles of Incorporation)**

Part III Your Specific Activities

1: Enter the appropriate 3-character NTEE Code that best describes your activities. B94 Parent /Teacher Group (Please see IRS Form 1023-EZ instructions to find the NTEE Code that best describes your PTA's activities at <http://www.irs.gov/pub/irs-pdf/i1023ez.pdf>.)

2: To qualify for exemption as a section 501(c)(3) organization, you must be organized and operated exclusively to further one or more of the following purposes. By checking the box or boxes below, you attest that you are organized and operated exclusively to further the purposes indicated.

Check the Charitable box

3: To qualify for exemption as a section 501(c)(3) organization, you must:

- Refrain from supporting or opposing candidates in political campaigns in any way.
- Ensure that your net earnings do not inure in whole or in part to the benefit of private shareholders or individuals (that is, board members, officers, key management employees, or other insiders).
- Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially.
- Not be organized or operated for the primary purpose of conducting a trade or business that is not related to your exempt purpose(s).
- Not devote more than an insubstantial part of your activities attempting to influence legislation or, if you made a section 501(h) election, not normally make expenditures in excess of expenditure limitations outlined in section 501(h).
- Not provide commercial-type insurance as a substantial part of your activities.

Check this box to attest that you have not conducted and will not conduct activities that violate these prohibitions and restrictions.

4: Do you or will you attempt to influence legislation?

Check YES, if your PTA donates to a levy or bond fund or if your PTA has supported a bill or an initiative or sent a delegate to WSPTA Legislative Assembly in the past or plans to send a delegate in the future. It is best to check YES to this question because you might want to support a levy or bond issue in the future. An organization will be regarded as attempting to influence legislation if it contacts, or urges the public to contact, members or employees of a legislative body for the purpose of proposing, supporting, or opposing legislation, or if the organization advocates the adoption or rejection of legislation.

Most public charities are eligible to elect under section 501(h) to have their legislative activities measured solely by an expenditure limit rather than by the “no substantial amount” limit. An election is made by filing Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation. If you are eligible and would like to make the election, file Form 5768.

For additional information on Form 5768 see [http://www.irs.gov/uac/Form-5768,-Election-Revocation-of-Election-by-an-Eligible-Section-501\(c\)\(3\)-Organization-To-Make-Expenditures-To-Influence-Legislation](http://www.irs.gov/uac/Form-5768,-Election-Revocation-of-Election-by-an-Eligible-Section-501(c)(3)-Organization-To-Make-Expenditures-To-Influence-Legislation)

For additional information on the expenditure limit or the no substantial amount limit, see <http://www.irs.gov/Charities-&-Non-Profits/Lobbying>

5: Do you or will you pay compensation to any of your officers, directors, or trustees?

No

6: Do you or will you donate funds to or pay expenses for individual(s)?

No

7: Do you or will you conduct activities or provide grants or other assistance to individual(s) or organization(s) outside the United States?

No

8: Do you or will you engage in financial transactions (for example, loans, payments, rents, etc.) with any of your officers, directors, or trustees, or any entities they own or control?

No

9: Do you or will you have unrelated business gross income of \$1,000 or more during a tax year?

Normally, you would check no, if you checked yes you will need to file form file Form 990-T

10: Do you or will you operate bingo or other gaming activities?

Check yes, if you do a raffle or a bingo. A raffle is a gambling activity. You must get a license if:

- More than two public raffles are offered in a calendar year.
- Gross revenue from the two unlicensed public raffles will exceed \$5,000 in a calendar year.
- Gross revenue from unlicensed members-only raffles will exceed \$5,000 in a calendar year.

11: Do you or will you provide disaster relief?

Check yes, if you gave to a disaster relief fund or plan to give to a disaster relief fund

Part IV Foundation Classification

This is designed to classify you as an organization that is either a private foundation or a public charity. Public charity status is a more favorable tax status than private foundation status.

1a-c: If you qualify for public charity status, check the appropriate box (1a – 1c below) and skip to Part V.

You would check either box “a” or “b” only. **Skip number 2 and go to Part V.**

2: Skip

Part V Reinstatement after Automatic Revocation

Complete this section only if you are applying for reinstatement of exemption after being automatically revoked for failure to file required annual returns or notices for three consecutive years, **and you are applying for reinstatement under section 4 or 7 of Revenue Procedure 2014-11. (Check only one box.)**

1: Check this box if you are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. **It will be reinstated retroactively to the Revocation Date.**

By checking this box, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. 65(See the instructions for requirements.)

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

If an organization files an Application pursuant to SECTION 4.01 and its Application is approved, then for purposes of section 6033(j), the organization will be deemed to have reasonable cause for its failures to file Forms 990-EZ or 990-N, as applicable, for three consecutive years and **it will be reinstated retroactively to the Revocation Date.**

This rule will apply to Applications submitted before the date the IRS revises the Form 1023 and Form 1024 to permit organizations that otherwise qualify for retroactive reinstatement under this SECTION 4 to demonstrate reasonable cause by attesting that the organization's failure to file was not intentional and that it has put in place procedures to file in the future. After such date, reasonable cause may be demonstrated through that attestation.

The Service will not impose the penalty under section 6652(c) for failure to file Annual Returns for the three consecutive taxable years for which the organization was required, but failed, to file Form 990-EZ, if the organization that is retroactively reinstated under this SECTION 4, files properly completed and executed paper Forms 990-EZ for all such taxable years. For any year for which the organization was eligible to file a Form 990-N, the organization is not required to file a prior year Form 990-N or Form 990-EZ for such year. The Forms 990-EZ must be mailed to the following address:

Department of Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

The organization should write "Retroactive Reinstatement" on the Forms 990-EZ

2: Check this box if you are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filling this application.

Under section 7 of Rev. Proc. 2014-11 an organization may apply for reinstatement of its tax-exempt status effective from the Post-Mark Date. By checking this box, you are agreeing to accept an **effective date of reinstatement as of the date of filing this application.**

Part VI: Signature

Check the box that you declare under the penalties of perjury that you are authorized to sign this application on behalf of the above organization and that you have examined this application, and to the best of your knowledge it is true, correct, and complete.

Form 1023-EZ Eligibility Worksheet

If you answer "Yes" to any of the worksheet questions, you are not eligible to apply for exemption under section 501(c)(3) using Form 1023-EZ. You must apply on Form 1023. If you answer "No" to all of the worksheet questions, you may apply using Form 1023-EZ. Please see IRS Form 1023-EZ instructions to view and complete the Eligibility Worksheet at <http://www.irs.gov/pub/irs-pdf/i1023ez.pdf>.