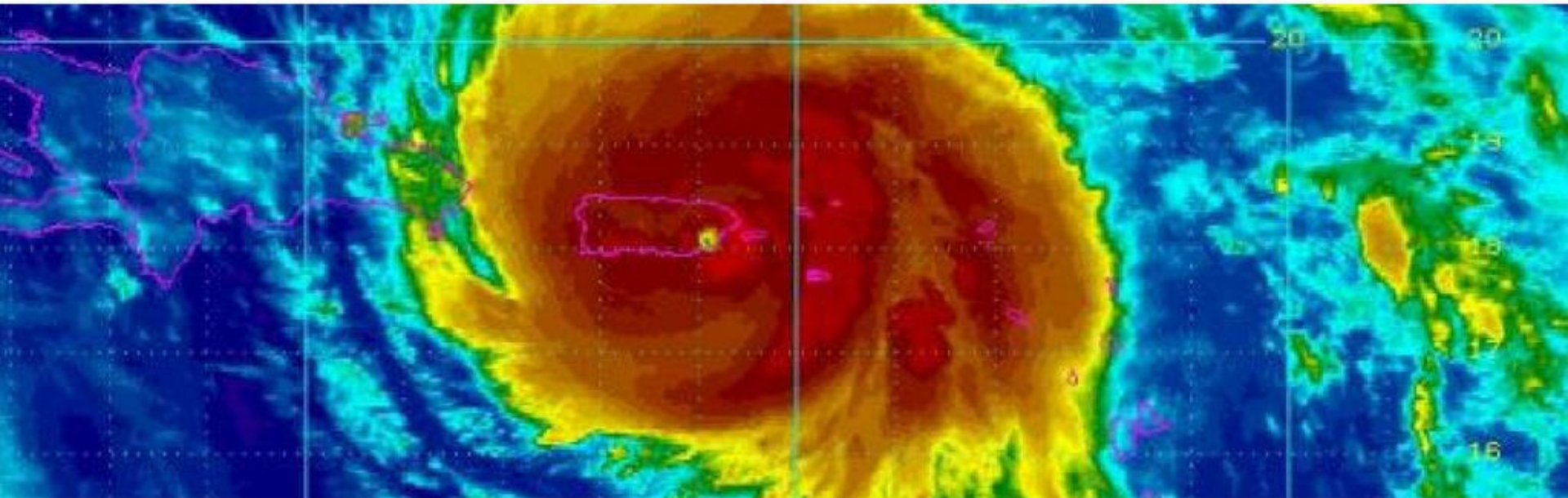


HURRICANE MARIA CAPACITY BUILDING PROGRAM



FEMA



¿Cómo Solicitar la Exención Contributiva Federal bajo la sección 501 (c)(3)?



Objetivos

- Breve Introducción a la Exención Contributiva Federal
- Requisitos para solicitar
- Comparar Formulario 1023 vs Formulario 1023-EZ
- Beneficios y Responsabilidades de obtener la exención
- Publicación 557
- Ver en detalle el Formulario 1023
- Reglas y Procedimientos para mantener el estado exento
- Referencias



AVISO

El recurso de este seminario no es abogado o representante del Servicio de Rentas Internas, por lo que la información provista no debe considerarse como una recomendación legal para su organización.

Exención Contributiva bajo la Sección 501 (c) (3)

- Generalmente hablando es una organización sin fines de lucro.
- Técnicamente hablando el Código de Rentas Internas Federal de 1986 da la definición.



¿Quién pueden solicitar?

Hay tres componentes para que una organización sea exenta de contribución federal bajo la sección 501 (c) (3):

- ***Organización***
- ***Operación***
- ***Propósitos***



Organización

- Debe organizarse como una corporación, “trust” o una asociación.
- Los documentos de la entidad (artículos de incorporación) deben limitar los propósitos según descrito en la sección 501(c) (3).



Operación



Debido a que una porción sustancial de las actividades de la organización deben cumplir con los propósitos exentos, algunas actividades están prohibidas o restrictas:

- las ganancias netas no deben redundar en el beneficio de ninguna persona o accionista en particular,
- ninguna parte sustancial de su actividad puede pretender influir la legislación,
- los objetivos y actividades de la organización no pueden ser ilegales o violar las políticas fundamentales de orden público.

Propósitos exentos

- Para ser exenta, una organización debe tener un o más propósitos exentos
- Una Organización 501(c) (3) se organiza y opera exclusivamente para propósitos religiosos, caritativos, científico, literario o educativo, prevenir la crueldad con los niños o animales, fomentar el deporte nacional o internacional y “testing for public safety”.



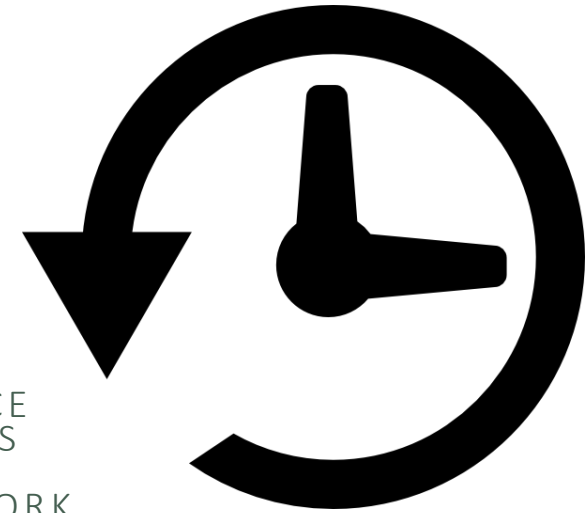
Requisitos Para Solicitar la Exención

- Formulario 1023EZ o 1023
- ¿Cuándo se debe llenar?
 - La mayoría de las entidades deben llenar la forma 1023 para el mes 15 luego de creada, con una extensión de 12 meses disponible.
 - Las organizaciones que llenen la solicitud antes de la fecha límite va a ser reconocida desde que se creó.
 - Las que lo soliciten luego de la fecha serán reconocidas como exentas desde la fecha de solicitud.
- Lenguaje y moneda
 - El formulario 1023 y los anejos deben ser en inglés y la información financiera debe ser presentada en dólares americano.

Forma 1023-EZ

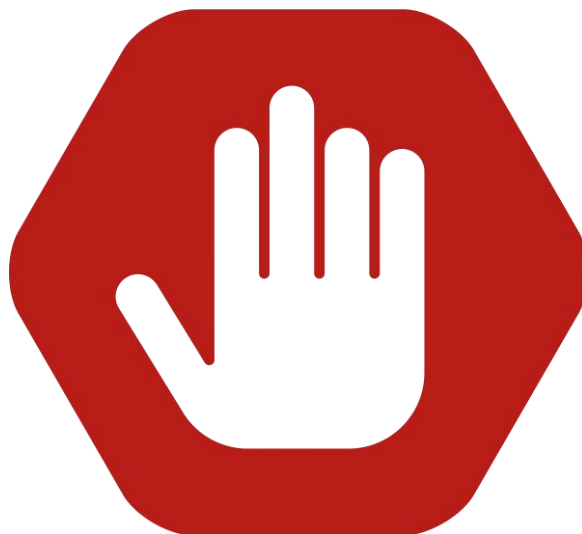
- La formula 1023-EZ esencialmente hace posible que ciertas organizaciones se auto certifiquen con el estatus de 501(c)(3).
- Se reduce el costo de solicitud a \$275. Se hace a través de www.pay.gov.
- Un proceso más rápido (el tiempo de espera es de uno a dos meses).
- La Forma 1023-EZ es solamente 2 páginas y media, no requiere documentos y básicamente requiere solamente realizar “check” en diversas cajas asegurando que se cumple con las reglas de gobernanza del estatus de 501(c)(3).
- Primero hay un proceso de pre-cualificación. Se llena una hoja de cumplimiento la cual no se tiene que enviar es para propósito de análisis de auto-cualificación.

Why 1023-EZ?



“THIS IS A COMMON-SENSE APPROACH THAT WILL HELP REDUCE LENGTHY PROCESSING DELAYS FOR SMALL TAX-EXEMPT GROUPS AND ULTIMATELY LARGER ORGANIZATIONS AS WELL,” SAID IRS COMMISSIONER JOHN KOSKINEN. “THE CHANGE CUTS PAPERWORK FOR THESE CHARITABLE GROUPS AND SPEEDS APPLICATION PROCESSING SO THEY CAN FOCUS ON THEIR IMPORTANT WORK.”

	1023-EZ	1023
User Fee for Application	\$275.00	\$600.00
Response Time (Approx.)	2 – 3 weeks	3 – 6 month
Application Form Pages	3	26



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

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

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

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

1.	<p>Do you project that your annual gross receipts will exceed \$50,000 in any of the next 3 years?</p> <p>Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses. You should consider this year and the next two years.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2.	<p>Have your annual gross receipts exceeded \$50,000 in any of the past 3 years?</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3.	<p>Do you have total assets the fair market value of which is in excess of \$250,000?</p> <p>Total assets includes cash, accounts receivable, inventories, bonds and notes receivable, corporate stocks, loans receivable, other investments, depreciable and depletable assets, land, buildings, equipment, and any other assets.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4.	<p>Were you formed under the laws of a foreign country (United States territories and possessions are not considered foreign countries)?</p> <p>You are formed under the laws of a foreign country if you are not formed under the laws of (1) the United States, its states, territories, or possessions; (2) federally recognized Indian tribal or Alaskan native governments; or (3) the District of Columbia.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No

1023EZ vs 1023

La Forma 1023-EZ no provee oportunidad para clarificar o explicar, lo que es una desventaja para ciertas organizaciones. Por ejemplo, la forma 1023-EZ incluye las siguientes preguntas de “yes or no” :

Do you or will you attempt to influence legislation? Do you or will you pay compensation to any of your officers, directors, or trustees? Do you or will you donate funds to or pay expenses for individual(s)? Do you or will you conduct activities or provide grants or other assistance to individual(s) or organization(s) outside the United States? 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?

Beneficios y Responsabilidades de las 501 (c) (3)

Beneficios

Exenta de Contribución Federal

Exenta del Federal Unemployment Tax Act

Donaciones recibidas son deducibles impuesto para los donantes

Elegible para subvenciones del Gobierno Federal y Fundaciones Federales

Elegible para "Bulk Mailing Permit"

Credibilidad

Pay Pal

Mailchimp.com

Otras...

Responsabilidades

Mantener record adecuados

Llenar las planillas requeridas

Proveer al donante evidencia

Obedecer las leyes

Generar apoyo público

Evitar "Beneficio en Exceso"

Evitar actividad política

Limitar actividad Legislativa

Limitar actividades de ingreso no relacionado "Unrelated Business Activity"

Otras....

Requisitos Para Solicitar la Exención Formulario 1023

- Formulario 1023
- ¿Cuándo se debe llenar?
 - La mayoría de las entidades deben llenar la forma 1023 para el mes 15 luego de creada, con una extensión de 12 meses disponible.
 - Las organizaciones que llenen la solicitud antes de la fecha límite va a ser reconocida desde que se creó.
 - Las que lo soliciten luego de la fecha serán reconocidas como exentas desde la fecha de solicitud.
- Lenguaje y moneda
 - El formulario 1023 y los anejos deben ser en inglés y la información financiera debe ser presentada en dólares americano.

Requisitos Para Solicita la Exención Contributiva

- Número de Identificación Patronal (Form SS-4)
- Documentos:
 - Artículos de incorporación, enmiendas y Certificado de Incorporación
 - Reglamento
 - Política de Conflicto de Interés
- Descripción de las actividades
- Información Financiera
- Otra información puede aplicar
- Idioma inglés



[File](#)[Pay](#)[Refunds](#)[Credits & Deductions](#)[Forms & Instructions](#) [Refund Status](#) [View Your Account](#) [e-Services for Tax Professionals](#) [Where's My Amended Return?](#) [Get Your Tax Record](#) [Make a Payment](#) [Employer ID Number \(EIN\)](#) [Visit the Trucking Tax Center](#)

Forms and Instructions

1040

Individual Tax Return

1040-EZ

Tax Return for Single and Joint Filers With No Dependents

W-4

Employee's Withholding Allowance Certificate

[Search Forms & Instructions](#)

File

Pay

Refunds

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Forms & Instructions

[Home](#) > [Charities and Non-Profits](#) > Charities Non-Profits

Tax Information for Charities & Other Non-Profits

English

Charitable Organizations

[Churches and Religious Organizations](#)[Political Organizations](#)[Private Foundations](#)[Other Non-Profits](#)[Contributors](#)[Search for Charities](#)[Education Sessions](#)[Charity and Nonprofit Audits](#)[Life Cycle](#)[Free e-Newsletter](#)

[Applying for Tax Exempt Status](#)

Information about how to apply for IRS recognition of tax-exempt status

[Annual Reporting & Filing](#)

990-series forms, requirements and filing tips

[Revoked? Reinstated? Learn More](#)

Information about the automatic revocation process and how to be reinstated

[Tax Exempt Organization Search](#)

Search for a tax-exempt's status

[How to Stay Exempt](#)

Resources for tax-exempt nonprofit organizations

[StayExempt.IRS.gov](#)

Tax basics for exempt organizations

[Educational Resources and Guidance](#)

News

- [Rev Proc 2018-38 changes reporting requirements for contributors](#)
- [EP and EO participating in 2018 IRS Nationwide Tax Forums – Register Now](#)
- [ACT 2018 Report of Recommendations](#)
- [New IRS Strategic Plan for Fiscal years 2018-2022](#)
- [New IRS online tool offers expanded access to information on tax-exempt organizations; newly-filed data available to public for first time](#)
- [Form 8976 Electronic Notice Registration System Updated](#)
- [Exempt Organizations Annual Reporting Requirements Filing Procedures: Incomplete Returns](#)
- [Exempt Organizations Form 1023EZ Approvals](#)
- [IRS Releases Updated Form 990-EZ New Options to Help Exempt Organizations Avoid Errors File a](#)

File

Pay

Refunds

Credits & Deductions

Forms & Instructions

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Applying for Tax Exempt Status

English

Charitable Organizations

Applying for Tax Exempt Status

[Annual Reporting & Filing](#)[Revoked? Reinstated? Learn More](#)[Tax Exempt Organization Search](#)[How to Stay Exempt](#)[Educational Resources and Guidance](#)[About Us](#)

Churches and Religious Organizations

Political Organizations

Private Foundations

Other Non-Profits

Contributors

Once you have followed the steps [outlined on this page](#), you will need to determine what type of tax-exempt status you want.

[Charitable, Religious and Educational Organizations \(501\(c\)\(3\)\)](#)

- [Form 1023-EZ](#)
- [Interactive Form 1023](#)
- [Form 1023 \(instructions\)](#)

[Social Welfare Organizations \(501\(c\)\(4\) organizations\)](#)

- [Form 8976, Notice of Intent to Operate Under Section 501\(c\)\(4\)](#)
- [Form 1024-A](#)
- [Instructions for Form 1024-A](#)

[Other Nonprofit or Tax-Exempt Organizations \(501\(a\)\)](#)

- [Form 1024](#)
- [Instructions for Form 1024](#)

Additional information

- [Exempt Organizations Form 1023-EZ Approvals](#)
- [Publication 4220, Applying for 501\(c\)\(3\) Status](#)
- [Publication 557, Tax-Exempt Status for Your Organization](#)
- [Group exemptions](#)
- [FAQs - Applying for tax exemption](#)
- [FAQs - Form 1023](#)
- [Top ten tips to shorten the tax-exempt application process](#)
- [Sample application questions](#)
- [Can the IRS expedite my application?](#)

After You Apply

- [IRS Processing of Exemption Applications](#)
- [Application Process](#)
- [Tax Law Compliance Before Exempt Status Is Recognized](#)
- [Where's My Application](#)
- [Changes to the EO Determinations Additional Information Request Process Beginning September 2015](#)
- [Changes to the EO Determinations Process Rejecting Incomplete Applications](#)

Charities & Non-Profits Topics

- [Charities & Non-Profits A-Z Site Index](#)
- [Tax Exempt Organization Search](#)
- [Calendar of Events](#)
- [Exempt Organizations Audit Process](#)
- [Current Edition of Exempt Organizations Update](#)
- [Webinars for Tax Exempt](#)

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

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

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

Current Products

[Form 1023, Interactive](#)

Interactive version of Form 1023, *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, includes helpful hints and links to help applicants submit a complete application.

[Form 1023](#)

Standard PDF version of the *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*. It does not include helpful hints and links to information on IRS.gov.

[Instructions for Form 1023 \(HTML\)](#)

[Accessible Form 1023](#)

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

Interactive Form 1023 Presentation

Form 1023 Prerequisite Questions

This presentation ensures that you have the basic documentation needed to apply for tax exemption using *Form 1023, Application for Recognition of Exemption*, and its associated schedules.

1. First, answer **five** questions. The links will lead you to any missing information.
2. Download the *Form 1023 Checklist* to track your documents.
3. Download the *Interactive Form 1023* and **save it to your computer before filling it out.**

Please read all content provided so you understand the requirements for tax-exempt status. The [Applying for Section 501\(c\)\(3\) Status course](#) is highly recommended before applying.

Small organizations may be eligible to apply for tax exemption using [Form 1023-EZ](#) instead.

Continue

La Exención Contributiva Federal

Internal Revenue Services

27 Secciones bajo la 501 (c)

Formularios Básicos para las organizaciones exentas:

- Publicación 4220 “Applying for 501 (c) (3) Tax Exempt Status”
- Publicación 1828 “Tax Guide for Churches and Religious Organization”
- Publicación 557 (2017) “Tax-Exempt Status for Your Organization”
- Instrucciones para la forma 1023
- Formulario 1023 para solicitar bajo la sección 501 (c) (3) o el formulario 1023EZ:

Publicación 557

Esta publicación discute las reglas y procedimientos para una organización que busca reconocimiento de exención contributiva federal bajo la sección 501(a) del Código de Rentas Internas.

Explica los procedimientos que se deben seguir para obtener la resolución o carta de determinación reconociendo la exención de la organización.

Veamos la publicación 557



Department
of the
Treasury
**Internal
Revenue
Service**

Publication 557
(Rev. January 2018)

Cat. No. 46573C

Tax-Exempt Status for Your Organization



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Instructions for Form 1023



Department of the Treasury
Internal Revenue Service

(Rev. December 2017)

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

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

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Note. Keep a copy of the completed Form 1023 for your permanent records.

Future Developments

For the latest information about developments related to Form 1023 and its instructions, such as legislation enacted after they were published, go to IRS.gov/Form1023.

Phone Help

If you have questions and/or need help completing Form 1023, please call 877-829-5500. This toll-free telephone service is available Monday through Friday.

What's New

New section 170(b)(1)(A)(xi). Form 1023 includes the new public charity status for section 170(b)(1)(A)(ix) agricultural organizations. See *Part X. Public Charity Status*, new line 5g.

User fees are updated annually. Organizations should reference Rev. Proc. 2017-5, 2017-1 I.R.B. 230, at <http://core.publish.no.irs.gov/irb/pdf/wb201701.pdf> or later revision for user fees (revised in the first Internal Revenue Bulletin (I.R.B.) issued each year). For additional information on the user fee, see *Part XI. User Fee Information*.

How To Get Forms and Publications

Internet You can access the IRS website 24 hours a day, 7 days a week, at IRS.gov to do the following.

- Download forms, instructions, and publications.
- Order IRS products online.

- Research your tax questions online.
- Search publications on by topic or keyword.
- Use the online Internal Revenue Code, Regulations, or other official guidance.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Sign up to receive local and national tax news by email. To subscribe, go to IRS.gov/charities-non-profits.

Tax forms and publications. You can download or print all of the forms and publications you may need at IRS.gov/FormsPubs. Otherwise you can go to IRS.gov/OrderForms to place an order and have forms mailed to you. You should receive your order within 10 business days.

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.

Form 1023 not necessary. The following types of organizations may be considered tax exempt under section 501(c)(3) even if they don't file Form 1023.

- Churches, including synagogues, temples, and mosques.
- Integrated auxiliaries of churches and conventions or associations of churches.
- Any organization that has gross receipts in each tax year of normally not more than \$5,000. For more information on gross receipts exceptions, go to IRS.gov/Charities.

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

The user fee...

- The user fee for Form 1023 is \$600.
- The user fee for Form 1023-EZ is \$275, The Form 1023-EZ fee must be paid through www.pay.gov when the application is filed. Payment can be made directly from your bank account or by credit/debit card.
- Group Exemption Letter \$2,000



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.

- ▶ **Do not enter social security numbers on this form as it may be made public.**
- ▶ **Go to www.irs.gov/Form1023 for instructions and the latest information.**

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)
3 Mailing address (Number and street) (see instructions)	Room/Suite 4 Employer Identification Number (EIN)
City or town, state or country, and ZIP + 4	5 Month the annual accounting period ends (01 – 12)
6 Primary contact (officer, director, trustee, or authorized representative) a Name:	b Phone:
	c Fax: (optional)

7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, *Power of Attorney and Declaration of Representative*, with your application if you would like us to communicate with your representative. **Yes** **No**

8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role. **Yes** **No**

9a Organization's website:

b Organization's email: (optional)

10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ. **Yes** **No**

11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY) / /

12 Were you formed under the laws of a **foreign country**? **Yes** **No**
If "Yes," state the country.

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. | <input type="checkbox"/> Yes | <input type="checkbox"/> 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 a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 3 | Are you an unincorporated association ? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 4a | Are you a trust ? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| b | Have you been funded? If "No," explain how you are formed without anything of value placed in trust. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 5 | Have you adopted bylaws ? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected. | <input type="checkbox"/> Yes | <input type="checkbox"/> 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.

- b** 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.

- c** See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state:

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 some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

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)

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

- b** List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

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

- c** List the names, names of businesses, and mailing addresses of your five highest compensated **independent contractors** that receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

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

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

2a Are any of your officers, directors, or trustees **related** to each other through **family** or **business relationships**? If "Yes," identify the individuals and explain the relationship. **Yes** **No**

b Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. **Yes** **No**

c Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. **Yes** **No**

3a For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.

b Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement. **Yes** **No**

4 In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.

a Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? **Yes** **No**

b Do you or will you approve compensation arrangements in advance of paying compensation? **Yes** **No**

c Do you or will you document in writing the date and terms of approved compensation arrangements? **Yes** **No**

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

d Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? **Yes** **No**

e Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. **Yes** **No**

f Do you or will you record in writing both the information on which you relied to base your decision and its source? **Yes** **No**

g If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.

5a Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c. **Yes** **No**

b What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?

c What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?

Note: A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.

6a Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. **Yes** **No**

b Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If “Yes,” describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. **Yes** **No**

7 a Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If “Yes,” describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at **arm’s length**, and explain how you determine or will determine that you pay no more than **fair market value**. Attach copies of any written contracts or other agreements relating to such purchases. **Yes** **No**

b Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If “Yes,” describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at arm’s length, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales. **Yes** **No**

8 a Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If “Yes,” provide the information requested in lines 8b through 8f. **Yes** **No**

- b** Describe any written or oral arrangements that you made or intend to make.
- c** Identify with whom you have or will have such arrangements.
- d** Explain how the terms are or will be negotiated at arm’s length.
- e** Explain how you determine you pay no more than fair market value or you are paid at least fair market value.
- f** Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.

9 a Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If “Yes,” provide the information requested in lines 9b through 9f. **Yes** **No**

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

- b** Describe any written or oral arrangements you made or intend to make.
- c** Identify with whom you have or will have such arrangements.
- d** Explain how the terms are or will be negotiated at arm's length.
- e** Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
- f** Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to *past*, *present*, and *planned* activities. See instructions.

- 1 a** In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals. **Yes** **No**
- b** In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations. **Yes** **No**
- 2** Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program. **Yes** **No**
- 3** Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds. **Yes** **No**

Part VII Your History

The following "Yes" or "No" questions relate to your history. See instructions.

- 1** Are you a **successor** to another organization? Answer "Yes," if you have taken or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from for-profit to nonprofit status. If "Yes," complete Schedule G. **Yes** **No**
- 2** Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E. **Yes** **No**

Part VIII Your Specific Activities

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past*, *present*, and *planned* activities. See instructions.

- 1** Do you support or oppose candidates in **political campaigns** in any way? If "Yes," explain. **Yes** **No**
- 2a** Do you attempt to **influence legislation**? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a. **Yes** **No**
- b** Have you made or are you making an **election** to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities. **Yes** **No**
- 3a** Do you or will you operate bingo or **gaming** activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. **Revenue and expenses** should be provided for the time periods specified in Part IX, Financial Data. **Yes** **No**
- b** Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies or any written contracts or other agreements relating to such arrangements. **Yes** **No**
- c** List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

Part VIII Your Specific Activities (Continued)

4a Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. See instructions. **Yes** **No**

- | | |
|---|--|
| <input type="checkbox"/> mail solicitations | <input type="checkbox"/> phone solicitations |
| <input type="checkbox"/> email solicitations | <input type="checkbox"/> accept donations on your website |
| <input type="checkbox"/> personal solicitations | <input type="checkbox"/> receive donations from another organization's website |
| <input type="checkbox"/> vehicle, boat, plane, or similar donations | <input type="checkbox"/> government grant solicitations |
| <input type="checkbox"/> foundation grant solicitations | <input type="checkbox"/> Other |

Attach a description of each fundraising program.

b Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. **Yes** **No**

c Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. **Yes** **No**

d List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.

e Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. **Yes** **No**

5 Are you **affiliated** with a governmental unit? If "Yes," explain. **Yes** **No**

6a Do you or will you engage in **economic development**? If "Yes," describe your program. **Yes** **No**

b Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.

-
- 7a** Do or will persons other than your employees or volunteers **develop** your facilities? If “Yes,” describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. **Yes** **No**
- b** Do or will persons other than your employees or volunteers **manage** your activities or facilities? If “Yes,” describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. **Yes** **No**
- c** If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm’s length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.
-
- 8** Do you or will you enter into **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? If “Yes,” describe the activities of these joint ventures in which you participate. **Yes** **No**
-
- 9a** Are you applying for exemption as a childcare organization under section 501(k)? If “Yes,” answer lines 9b through 9d. If “No,” go to line 10. **Yes** **No**
- b** Do you provide childcare so that parents or caretakers of children you care for can be **gainfully employed** (see instructions)? If “No,” explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**
- c** Of the children for whom you provide childcare, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If “No,” explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**
- d** Are your services available to the general public? If “No,” describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**
-
- 10** Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other **intellectual property**? If “Yes,” explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. **Yes** **No**
-

Part VIII Your Specific Activities (Continued)

- 11** Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution. **Yes** **No**
-
- 12a** Do you or will you operate in a **foreign country** or **countries**? If "Yes," answer lines 12b through 12d. If "No," go to line 13a. **Yes** **No**
- b** Name the foreign countries and regions within the countries in which you operate.
- c** Describe your operations in each country and region in which you operate.
- d** Describe how your operations in each country and region further your exempt purposes.
-
- 13a** Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a. **Yes** **No**
- b** Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
- c** Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract. **Yes** **No**
- d** Identify each recipient organization and any **relationship** between you and the recipient organization.
- e** Describe the records you keep with respect to the grants, loans, or other distributions you make.
- f** Describe your selection process, including whether you do any of the following.
- (i)** Do you require an application form? If "Yes," attach a copy of the form. **Yes** **No**
- (ii)** Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused. **Yes** **No**
- g** Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.

-
- 14a** Do you or will you make grants, loans, or other distributions to foreign organizations? If “Yes,” answer lines 14b through 14f. If “No,” go to line 15. **Yes** **No**
- b** Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
- c** Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If “Yes,” list all earmarked organizations or countries. **Yes** **No**
- d** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If “Yes,” describe how you relay this information to contributors. **Yes** **No**
- e** Do you or will you make pre-grant inquiries about the recipient organization? If “Yes,” describe these inquiries, including whether you inquire about the recipient’s financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. **Yes** **No**
- f** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If “Yes,” describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately. **Yes** **No**
-

Part VIII Your Specific Activities (Continued)

- | | | | |
|-----------|--|-------------------------------------|------------------------------------|
| 15 | Do you have a close connection with any organizations? If "Yes," explain. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 16 | Are you applying for exemption as a cooperative hospital service organization under section 501(e)? If "Yes," explain. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 17 | Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)? If "Yes," explain. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 18 | Are you applying for exemption as a charitable risk pool under section 501(n)? If "Yes," explain. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 19 | Do you or will you operate a school ? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 20 | Is your main function to provide hospital or medical care ? If "Yes," complete Schedule C. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 21 | Do you or will you provide low-income housing or housing for the elderly or handicapped ? If "Yes," complete Schedule F. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 22 | Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
- Note: Private foundations** may use Schedule H to request advance approval of individual grant procedures.

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years.

1. If in existence less than 5 years, complete the statement 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:
 - a. Three years of financial information if you have not completed one tax year, or
 - b. Four years of financial information if you have completed one tax year. See instructions.
2. If in existence 5 or more years, complete the schedule for the most recent 5 tax years. You will need to provide a separate statement that includes information about the most recent 5 tax years because the data table in Part IX has not been updated to provide for a 5th year. See instructions.

A. Statement of Revenues and Expenses

	Type of revenue or expense	3 prior tax years or 2 succeeding tax years				(e) Provide Total for (a) through (d)
		(a) Current tax year	(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 below (attach an itemized list)					
	8 Total of lines 1 through 7					

	9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)					
	10 Total of lines 8 and 9					
	11 Net gain or loss on sale of capital assets (attach schedule and see instructions)					
	12 Unusual grants					
	13 Total Revenue Add lines 10 through 12					
Expenses	14 Fundraising expenses					
	15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)					
	16 Disbursements to or for the benefit of members (attach an itemized list)					
	17 Compensation of officers, directors, and trustees					
	18 Other salaries and wages					
	19 Interest expense					
	20 Occupancy (rent, utilities, etc.)					
	21 Depreciation and depletion					
	22 Professional fees					
	23 Any expense not otherwise classified, such as program services (attach itemized list)					
24 Total Expenses Add lines 14 through 23						

Part IX **Financial Data** *(Continued)*

B. Balance Sheet (for your most recently completed tax year)

Year End:
(Whole dollars)

Assets

- 1** Cash
- 2** Accounts receivable, net
- 3** Inventories
- 4** Bonds and notes receivable (attach an itemized list)
- 5** Corporate stocks (attach an itemized list)
- 6** Loans receivable (attach an itemized list)
- 7** Other investments (attach an itemized list)
- 8** Depreciable and depletable assets (attach an itemized list)
- 9** Land
- 10** Other assets (attach an itemized list)
- 11** Total Assets (add lines 1 through 10)

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	

Liabilities

- 12** Accounts payable
- 13** Contributions, gifts, grants, etc. payable
- 14** Mortgages and notes payable (attach an itemized list)
- 15** Other liabilities (attach an itemized list)
- 16** Total Liabilities (add lines 12 through 15)

12	
13	
14	
15	
16	

Fund Balances or Net Assets

- 17** Total fund balances or net assets
- 18** Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)

17	
18	

19 Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain. **Yes** **No**

Part X Public Charity Status

Part X 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. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. See instructions.

- 1 a** Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions. **Yes** **No**
- b** As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2.
- 2** Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. **Yes** **No**
- 3** Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. **Yes** **No**
- 4** Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? **Yes** **No**
- 5** If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.
- The organization is not a private foundation because it is:
- a** 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A.
- b** 509(a)(1) and 170(b)(1)(A)(ii)—a **school**. Complete and attach Schedule B.
- c** 509(a)(1) and 170(b)(1)(A)(iii)—a **hospital**, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.
- d** 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, h, or i or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D.

Part X Public Charity Status (Continued)

- e** 509(a)(4) – an organization organized and operated exclusively for testing for public safety.
- f** 509(a)(1) and 170(b)(1)(A)(iv) – an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- g** 509(a)(1) and 170(b)(1)(A)(ix) – an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university.
- h** 509(a)(1) and 170(b)(1)(A)(vi) – an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- i** 509(a)(2) – an organization that normally receives not more than one-third of its financial support from gross **investment income** and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- j** A publicly supported organization, but unsure if it is described in 5h or 5i. You would like the IRS to decide the correct status.
-
- 6** If you checked box h, i, or j in question 5 above, and you have been in existence more than 5 years, you must confirm your public support status. Answer line 6a if you checked box h in line 5 above. Answer line 6b if you checked box i in line 5 above. If you checked box j in line 5 above, answer both lines 6a and 6b.
- a** **(i)** Enter 2% of line 8, column (e) on Part IX-A Statement of Revenues and Expenses
- (ii)** Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," state this.
- b** **(i)** For each year amounts are included on lines 1, 2, and 9 of Part IX-A Statement of Revenues and Expenses, attach a list showing the name and amount received from each **disqualified person**. If the answer is "None," state this.
- (ii)** For each year amounts were included on line 9 of Part IX-A Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of Line 10, Part IX-A Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," state this.
-
- 7** Did you receive any unusual grants during any of the years shown on Part IX-A Statement of Revenues and Expenses? **Yes** **No**
If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual.

Part XI **User Fee Information and Signature**

You must include the correct user fee payment with this application. If you do not submit the correct user fee, we will not process the application and we will return it to you. Your check or money order must be made payable to the United States Treasury. User fees are subject to change. Check our website at www.irs.gov and type "Exempt Organizations User Fee" in the search box, or call Customer Account Services at 1-877-829-5500 for current information.

Enter the amount of the user fee paid:

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

**Please
Sign
Here**



(Signature of Officer, Director, Trustee, or other
authorized official)

(Type or print name of signer)

(Date)

(Type or print title or authority of signer)

Preguntas para identificar las razones por las cuales se retrasa el proceso de evaluación de solicitud de exención contributiva

10. ¿Hay suficiente información financiera?
9. ¿En qué mes finaliza el periodo de contabilidad?
8. ¿Usted proveyó la información requerida sobre el oficial principal y la junta de directores?
7. ¿Se proveyó suficiente información sobre las actividades de la entidad para demostrar cómo los propósitos exentos se van a lograr?
6. ¿Completó todos los “schedules” requeridos?

Diez razones por las cuales se retrasa el proceso de evaluación de solicitud de exención contributiva

Cont...

5. ¿Completó todas las páginas?
4. ¿La persona autorizada firmó la Forma 1023?
3. Si adoptó un reglamento ¿sometió copia ?
2. ¿Incluyó una copia de todos los documentos de su organización y todas las enmiendas?
1. La principal razón para retrasos en el proceso de solicitud es....."User Fee" incorrecto o que no se incluye.



Stay Exempt

Tax Basics for Exempt Organizations

Home

Starting Out

Existing Organizations

In-Depth Topics

Resource Library

Welcome to StayExempt

an IRS site created especially
for 501(c)(3) organizations



StayExempt News

- Reminder: [Many charities must file returns by May 15](#).
- New [Tax Exempt Organization Search tool](#) offers access to charity information.
- [Form 990-EZ](#) includes 29 assistive buttons to help tax-exempt organizations avoid common mistakes when filing annual returns.
- [Form 1023-EZ](#), Streamlined Application for Recognition of Exemption, may be used by some smaller organizations.

<http://www.stayexempt.irs.gov/>

Reglas y Procedimientos para mantener el estatus de 501(c) (3)

- Mantener los expedientes (evidencia).
- Cumplimentar los reportes contributivos y las planillas.
- Mantener un expediente público.



Form 990-N, 990 & 990EZ

- If an organization normally has annual gross receipts of \$50,000 or less, it must submit Form 990-N
- Form 990-EZ can be filed by organizations with gross receipts of less than \$200,000 and total assets of less than \$500,000 at the end of their tax year.
- Form 990 must be filed by an organization exempt from income tax under section 501(a) (including an organization that has not applied for recognition of exemption) if it has either (1) gross receipts greater than or equal to \$200,000 or (2) total assets greater than or equal to \$500,000 at the end of the tax year
- Foreign organizations and U.S. possession organizations, as well as domestic organizations described above, must file Form 990 or 990-EZ unless specifically excepted under General Instruction B.

Planilla Informativa 990 & 990EZ

- La Forma 990 es una planilla requerida a las organizaciones que están exentas del pago de impuesto federal bajo la 501(c)(3)
- Secciones financieras
- Logros, cumplimiento y compensación
- Gobernanza, gerencia, divulgaciones y resumen
- Puede ver planillas informativas en: <http://www.guidestar.org/search>

Automatically revoked organizations

By law, tax-exempt status is revoked when an organization does not file required Form 990-series returns or notices annually for **three consecutive years**. The automatic revocation date listed for each organization is historical; it reflects an organization's effective date of automatic revocation, but not necessarily its current tax-exempt status. The organization may have applied to the IRS for reinstatement of exemption and been recognized by the IRS as tax-exempt after its effective date of automatic revocation. (Users

Click on the question-mark icons to display help windows.
 The information provided will enable you to file a more complete return and reduce the chances the IRS has to contact you.

Form **990-EZ** **Short Form**
Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-1150
2017
Open to Public Inspection

Department of the Treasury
 Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
 ▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

A For the 2017 calendar year, or tax year beginning , 2017, and ending , 20

B Check if applicable:

Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization

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

City or town, state or province, country, and ZIP or foreign postal code

D Employer identification number

E Telephone number

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 Form of organization: Corporation Trust Association Other

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, 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

Revenue	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	
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c Less: direct expenses from gaming and fundraising events	6c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a Gross sales of inventory, less returns and allowances	7a		



Exempt Organizations Select Check

[Exempt Organizations Select Check Home](#)

Automatic Revocation of Exemption -- Search Results

The federal tax exemption of each organization listed below was automatically revoked for its failure to file a Form 990-series return or notice for three consecutive years. The revocation date listed below for each organization is *historical*; it reflects an organization's effective date of automatic revocation for not filing a Form 990-series return or notice for three consecutive years, but not necessarily its current tax-exempt or non-exempt status. The organization may have applied to the IRS for recognition of exemption and been recognized by the IRS as tax-exempt *after* its effective date of automatic revocation. Click on an organization's name to see more details on that organization. To check whether an organization is currently recognized by the IRS as tax-exempt, call Customer Account Services at (877) 829-5500 (toll-free number).

Results are sorted by EIN. To sort results by another category, click on the icon next to the column heading for that category. Clicking on that icon a second time will reverse the sort order. Click on a column heading for an explanation of information in that column.

1-25 of 1190 results

Results Per Page

« Prev | 1-25 | Next »

EIN ▲	Legal Name (Doing Business As) ▲	City ▲	State ▲	ZIP ▲	Country ▲	Exemption Type ▲	Revocation Date ▲	Revocation Posting Date ▲	Exemption Reinstatement Date ▲
02-0600556	CENTRO DE RESTAURACION JESUS	MANATI	PR	00674	US	501(c)(3)	15-May-2010	09-Jun-2011	
11-2106896	LOS AMIGOS DE SAN JOSE INC	TRUJILLO ALTO	PR	00977	US	501(c)(3)	15-Nov-2010	13-Jul-2011	
13-3436351	COUNCIL FOR PUERTO RICO U S AFFAIRS	OLD SAN JUAN	PR	10021	US	501(c)(3)	15-Nov-2010	13-Jul-2011	
13-3970100	INTERNATIONAL ALLIANCE THEATRICAL (STAGE EMPLOYEE)	SAN JUAN	PR	00918	US	501(c)(5)	15-May-2010	09-Jun-2011	
20-5635400	UPRISING	ARECIBO	PR	00614	US	501(c)(3)	15-May-2016	08-Aug-2016	
22-2380726	MAHARISHI INTERNATIONAL CARIBBEAN	SAN JUAN	PR	00936	US	501(c)(3)	15-Feb-2011	07-Oct-2011	
23-2334221	ADOPTION ASSISTANCE SERVICES	SAN JUAN CONDADO	PR	00907	US	501(c)(3)	15-May-2010	09-Jun-2011	
23-7011013	UNITED STATES POWER SQUADRONS (33 DISTRICT)	SAN JUAN	PR	00926	US	501(c)(3)	15-May-2013	12-Aug-2013	
23-7027739	AMERICAN DENTAL ASSISTANTS ASSN	RIO PIEDRAS	PR	00924	US	501(c)(6)	15-May-2010	09-Jun-2011	
23-7043346	PLAZA OF THE HERITAGE OF THE	SAN JUAN	PR	00902	US	501(c)(3)	15-Jan-2011	07-Sep-2011	
23-7050070	INTERNATIONAL ASSOCIATION OF	LEVITTOWN	PR	00940	US	501(c)(3)	15-May-2010	09-Jun-2011	

Referencia

Internal Revenue Services

- <http://www.irs.gov>

Guide Star

- <http://www.guidestar.org>

Non Profit Center

- <http://www.npcenter.org>

Idealist.org

- <http://www.idealist.org>

