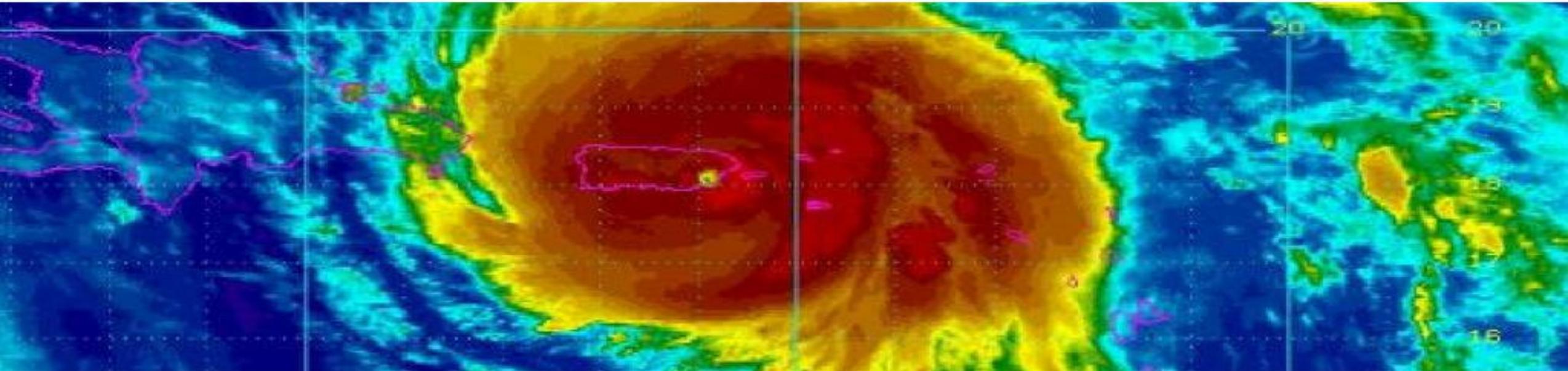


HURRICANE MARIA

CAPACITY BUILDING PROGRAM



FEMA



FEDERAL TAX EXEMPTION REQUEST FOR NON-PROFIT ORGANIZATIONS

Session 2: FORM 1023-EZ

Location: Osuna Building 416, Rio Piedras Campus, UPR

Friday, August 17, 2018

<u>Friday, August 17, 2018</u>	
1:00am-1:30 pm	Registration
1:30 pm- 1:45 pm	Welcome Remarks
1:45 pm-3:00 pm	Form 1023-EZ
3:00 pm-3:15 pm	Break
3:15 pm-4:30 pm	Filling Form 1023-EZ
4:30 pm	*Session Adjourned*

FREE CAPACITY BUILDING AND GRANT WRITING WORKSHOP!

Location:
HUD San Juan Field Office
235 Federico Costa Street – 3rd Floor Conference Room
Parque Las Américas I Building
San Juan, PR 00918

Dates:
August 22 and 23, 2018
8:30 AM – 4:30 PM

(THIS IS A TWO-DAY WORKSHOP)

Presented by:
The U.S. Department of Housing and Urban Development



Civic Leagues, Faith-Based and Community Nonprofit Groups will have the opportunity to learn about:

- Organizational structure needed to compete for funding
- What funders want
- Marketing your program
- Board building
- Factors for awards
- Outcome & performance measurement
- Budget basics
- Hands-on exercises in grant elements

Pre-registration is required

<http://www.hud.gov/emarc/index.cfm?fuseaction=emar.registerEvent&eventId=3443&update=N>

Space is limited to two individuals per organizations.

This cycle of workshop cannot accommodate people with limited English.

For questions contact Magaly Mendez 787-274-5840 MAGALY.MENDEZ@hud.gov or
Sasha M. Davila 787-274-5835 Sasha.M.Davila@hud.gov

In compliance with the Americans with Disabilities Act and Section 504 Rehabilitation Act, please let us know as soon as possible if you require accommodations for a disabling condition.

TAX EXEMPT

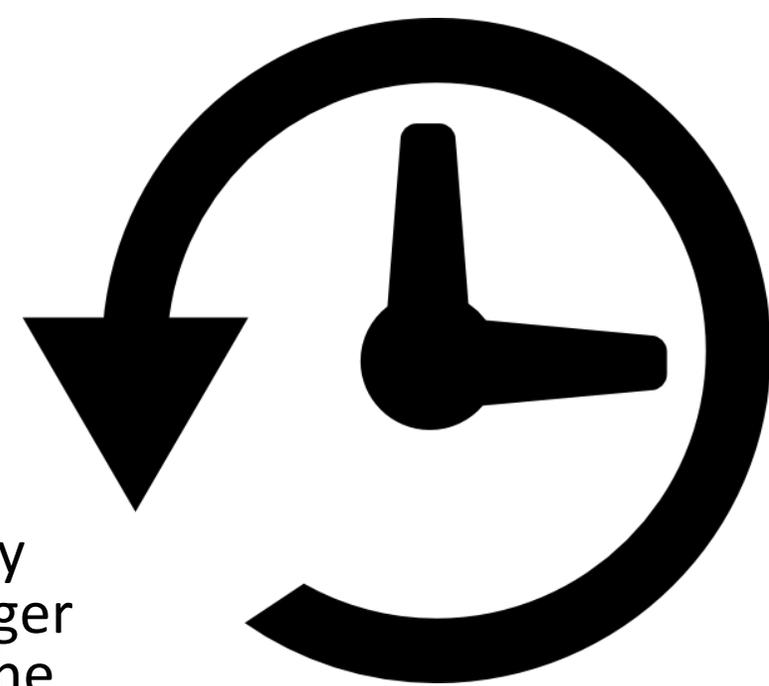
Form 1023-EZ

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

Objectives

- Review the 1023-EZ Eligibility Worksheet
- Create account in pay.gov
- Discuss Form 1023-EZ
- View Compliance Returns
- Complete, and Submit Form 1023-EZ: For those with all the information needed and payment capacity

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	2 ½	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

5.	<p>Is your mailing address in a foreign country (United States territories and possessions are not considered foreign countries)?</p> <p>Your mailing address is the address where all correspondence will be sent.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6.	<p>Are you a successor to, or controlled by, an entity suspended under section 501(p) (suspension of tax-exempt status of terrorist organizations)?</p> <p>Section 501(p)(1) suspends the exemption from tax under section 501(a) of any organization described in section 501(p)(2). An organization is described in section 501(p)(2) if the organization is designated or otherwise individually identified (1) under certain provisions of the Immigration and Nationality Act as a terrorist organization or foreign terrorist organization; (2) in or pursuant to an Executive Order which is related to terrorism and issued under the authority of the International Emergency Economic Powers Act or section 5 of the United Nations Participation Act of 1945 for the purpose of imposing on such organization an economic or other sanction; or (3) in or pursuant to an Executive Order issued under the authority of any federal law, if the organization is designated or otherwise individually identified in or pursuant to the Executive Order as supporting or engaging in terrorist activity (as defined in the Immigration and Nationality Act) or supporting terrorism (as defined in the Foreign Relations Authorization Act) and the Executive Order refers to section 501(p)(2).</p> <p>Under section 501(p)(3) of the Code, suspension of an organization's tax exemption begins on the date of the first publication of a designation or identification with respect to the organization, as described above, or the date on which section 501(p) was enacted, whichever is later. This suspension continues until all designations and identifications of the organization are rescinded under the law or Executive Order under which such designation or identification was made.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

<p>12. Are you a church or a convention or association of churches described in section 170(b)(1)(A)(i)?</p> <p>There is no single definition of the word “church” for tax purposes; however, the characteristics generally attributed to churches include:</p> <ul style="list-style-type: none">• A distinct legal existence,• A recognized creed and form of worship,• A definite and distinct ecclesiastical government,• A formal code of doctrine and discipline,• A distinct religious history,• A membership not associated with any other church or denomination,• Ordained ministers ministering to the congregation,• Ordained ministers selected after completing prescribed courses of study,• A literature of its own,• Established places of worship,• Regular congregations,• Regular religious services,• Sunday schools for the religious instruction of the young, and• Schools for the preparation of ministers. <p>Although it is not necessary that each of the above characteristics be present, a congregation or other religious membership group that meets regularly for religious worship is generally required. A church includes mosques, temples, synagogues, and other forms of religious organizations. For more information, see Pub. 1828.</p>	<p><input type="checkbox"/> Yes</p>	<p><input type="checkbox"/> No</p>
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13. Are you a school, college, or university described in section 170(b)(1)(A)(ii)?

Yes

No

An organization is a school if it:

1. Presents formal instruction as its primary function,
2. Has a regularly scheduled curriculum,
3. Has a regular faculty of qualified teachers,
4. Has a regularly enrolled student body, and
5. Has a place where educational activities are regularly carried on.

The term “school” includes primary, secondary, preparatory, high schools, colleges, and universities. It does not include organizations engaged in both educational and non-educational activities, unless the latter are merely incidental to the educational activities.

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

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

<p>18.</p>	<p>Are you applying for exemption as a qualified charitable risk pool under section 501(n)?</p> <p>A qualified charitable risk pool is treated as organized and operated exclusively for charitable purposes. Check the appropriate box to indicate whether you are a charitable risk pool. A qualified charitable risk pool is an organization that:</p> <ol style="list-style-type: none"> 1. Is organized and operated only to pool insurable risks of its members (not including risks related to medical malpractice) and to provide information to its members about loss control and risk management, 2. Consists only of members that are section 501(c)(3) organizations exempt from tax under section 501(a), 3. Is organized under state law authorizing this type of risk pooling, 4. Is exempt from state income tax (or will be after qualifying as a section 501(c)(3) organization), 5. Has obtained at least \$1,000,000 in startup capital from nonmember charitable organizations, 6. Is controlled by a board of directors elected by its members, and 7. Is organized under documents requiring that: <ol style="list-style-type: none"> a. Each member be a section 501(c)(3) organization exempt from tax under section 501(a), b. Each member that receives a final determination that it no longer qualifies under section 501(c)(3) notify the pool immediately, and c. Each insurance policy issued by the pool provide that it will not cover events occurring after a final determination described in (b). 	<p><input type="checkbox"/> Yes</p>	<p><input type="checkbox"/> No</p>
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19. Are you requesting classification as a supporting organization under section 509(a)(3)?

Yes

No

A supporting organization (as defined in section 509(a)(3)) differs from the other types of public charities described in section 509. Instead of describing an organization that conducts a particular kind of activity or that receives financial support from the general public, section 509(a)(3) describes organizations that have established certain relationships in support of public charities described in section 509(a)(1) or 509(a)(2). Thus, an organization can qualify as a supporting organization (and not be classified as a private foundation) even though it may be funded by a single donor, family, or corporation. This kind of funding ordinarily would indicate private foundation status, but a section 509(a)(3) organization has limited purposes and activities, and gives up a significant degree of independence. A supporting organization is an organization that:

1. Is organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more specified organizations as described in section 509(a)(1) or 509(a)(2). These section 509(a)(1) and 509(a)(2) organizations are commonly called publicly supported organizations.
2. Has one of three types of relationships with one or more organizations described in section 509(a)(1) or 509(a)(2). It must be:
 - a. Operated, supervised, or controlled by one or more section 509(a)(1) or 509(a)(2) organizations (Type I supporting organization);
 - b. Supervised or controlled in connection with one or more section 509(a)(1) or 509(a)(2) organizations (Type II supporting organization); or
 - c. Operated in connection with one or more section 509(a)(1) or 509(a)(2) organizations (Type III supporting organization).
3. Is not controlled directly or indirectly by disqualified persons (as defined in section 4946) other than foundation managers and other than one or more organizations described in section 509(a)(1) or 509(a)(2).

See Pub. 557 for more information.

20.	<p>Is a substantial purpose of your activities to provide assistance to individuals through credit counseling activities such as budgeting, personal finance, financial literacy, mortgage foreclosure assistance, or other consumer credit areas?</p> <p>These activities involve the education of the consumer on budgeting, personal finance, financial literacy, mortgage foreclosure assistance, or other consumer credit areas. It may also involve assisting the consumer in consolidating debt and negotiating between debtors and creditors to lower interest rates and waive late and over-limit fees.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
21.	<p>Do you or will you invest 5% or more of your total assets in securities or funds that are not publicly traded?</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
22.	<p>Do you participate, or intend to participate, in partnerships (including entities or arrangements treated as partnerships for federal tax purposes) in which you share losses with partners other than section 501(c)(3) organizations?</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
23.	<p>Do you sell, or intend to sell carbon credits or carbon offsets?</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
24.	<p>Are you a Health Maintenance Organization (HMO)?</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No

<p>25.</p>	<p>Are you an Accountable Care Organization (ACO), or an organization that engages in, or intends to engage in, ACO activities (such as participation in the Medicare Shared Savings Program (MSSP) or in activities unrelated to the MSSP described in Notice 2011–20, 2011–16 I.R.B. 652)?</p> <p>ACOs are entities formed by groups of physicians, hospitals, and other health care service providers and suppliers to manage and coordinate the care provided to patients. For a discussion of tax law issues relating to ACOs, see Notice 2011-20 and FS-2011-11, available at IRS.gov/uac/Tax-Exempt-Organizations-Participating-in-the-Medicare-Shared-Savings-Program-through-Accountable-Care-Organizations.</p>	<p><input type="checkbox"/> Yes</p>	<p><input type="checkbox"/> No</p>
<p>26.</p>	<p>Do you maintain or intend to maintain one or more donor advised funds?</p> <p>In general, a donor advised fund is a fund or account that is owned and controlled by the organization but that is separately identified by reference to contributions of a donor or donors and with respect to which a donor (or any person appointed or designated by the donor) has or expects to have advisory privileges concerning the distribution or investment of amounts held in the fund or account by reason of the donor’s status as a donor. For additional information, see Pub. 557.</p> <p>Check “No” if you are a governmental unit referred to in section 170(c)(1) or a private foundation referred to in section 509(a).</p>	<p><input type="checkbox"/> Yes</p>	<p><input type="checkbox"/> No</p>
<p>27.</p>	<p>Are you organized and operated exclusively for testing for public safety and requesting a foundation classification under section 509(a)(4)?</p> <p>Generally, these organizations test consumer products to determine their acceptability for use by the general public.</p>	<p><input type="checkbox"/> Yes</p>	<p><input type="checkbox"/> No</p>

28.	<p>Are you requesting classification as a private operating foundation?</p> <p>Private foundations lack general public support. What distinguishes a private operating foundation from other private foundations is that it engages directly in the active conduct of charitable, religious, educational, and similar activities (as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations). Private operating foundations are subject to more favorable rules than other private foundations in terms of charitable contribution deductions and attracting grants from private foundations. However, to be classified as a private operating foundation, an organization must meet certain tests. Additional information about private operating foundations is available at IRS.gov/Charities-&-Non-Profits/Private-Foundations/Private-Operating-Foundations.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
29.	<p>Are you applying for reinstatement under section 4 of Rev. Proc. 2014-11, and seeking to change your foundation classification from the classification you had at the time of your revocation?</p> <p>Only organizations that are seeking the same foundation classification that they had at the time of revocation may use Form 1023-EZ to apply for reinstatement under section 4 of Rev. Proc. 2014-11. If you wish to change your foundation classification, you must use the full Form 1023.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
30.	<p>Are you applying for retroactive reinstatement of exemption under section 5 or 6 of Rev. Proc. 2014-11, after being automatically revoked?</p> <p>Only organizations applying for reinstatement under section 4 or 7 of Rev. Proc. 2014-11 may use Form 1023-EZ. If you are applying for retroactive reinstatement under section 5 or 6 of Rev. Proc. 2014-11, you must submit the full Form 1023 along with the appropriate reasonable cause statement and a statement confirming you have filed the required annual returns as described in the revenue procedure.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Eligibility Worksheet



NOW
WHAT ?

Form **1023-EZ**
(June 2014)

Department of the Treasury
Internal Revenue Service

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

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 1023-EZ and its separate instructions is at www.irs.gov/form1023.

OMB No. 1545-0056

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

Check this box to attest that you have completed the Form 1023-EZ Eligibility Worksheet in the current instructions, are eligible to apply for exemption using Form 1023-EZ, and have read and understand the requirements to be exempt under section 501(c)(3).

Part I Identification of Applicant

1a Full Name of Organization

b Address (number, street, and room/suite). If a P.O. box, see instructions. c City d State e Zip Code + 4

2 Employer Identification Number 3 Month Tax Year Ends (MM) 4 Person to Contact if More Information is Needed

5 Contact Telephone Number 6 Fax Number (optional) 7 User Fee Submitted

8 List the names, titles, and mailing addresses of your officers, directors, and/or trustees. (If you have none available, see instructions.)

First Name:	Last Name:	Title:	Street Address:	City:	State:	Zip Code + 4:

9 a Organization's Website (if available):

b Organization's Email (optional):

Part II Organizational Structure

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

Corporation Unincorporated association Trust

2 Check this box to attest that you have the organizing document necessary for the organizational structure indicated above.

(See the instructions for an explanation of **necessary organizing documents**.)

3 Date incorporated if a corporation, or formed if other than a corporation (MMDDYYYY): _____

4 State of incorporation or other formation: _____

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).

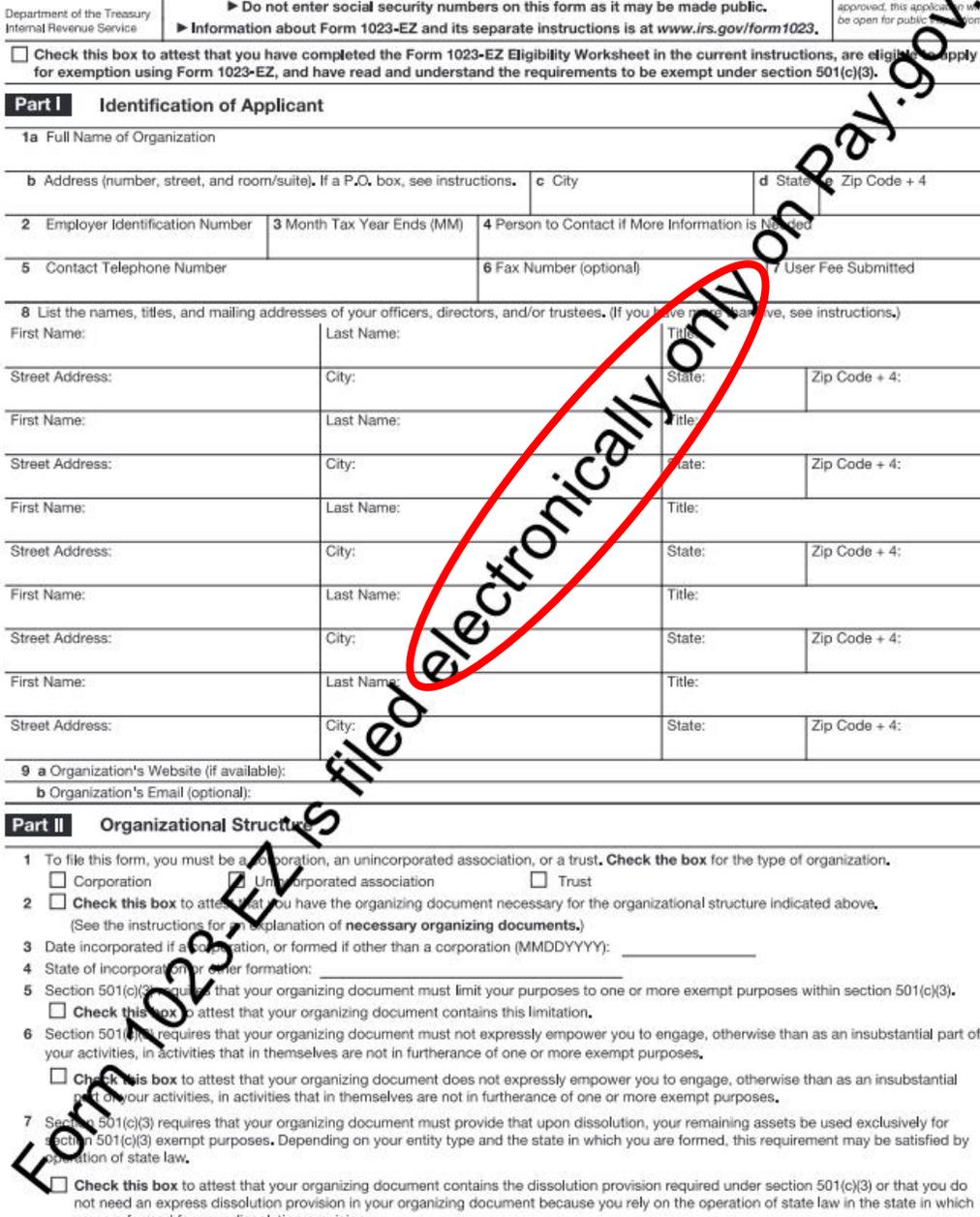
Check this box to attest that your organizing document contains this limitation.

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.

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) or that you do not need an express dissolution provision in your organizing document because you rely on the operation of state law in the state in which you are formed for your dissolution provision.





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VA Medical Care Copayment. Please use this form to pay ...

1201 Borrower Payments

1201 Borrower Payments. Before You Begin. 1 Complete Agency ...

Enter Access Code

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Pay.gov is the convenient and fast way to make secure electronic payments to Federal Government Agencies. Many common forms of payment are accepted, including credit cards, debit cards, and direct debit.

Click on a link below or use the search box above to get started.

MAKE A PAYMENT



I NEED TO PAY

Select one of the options below to see a list of forms and agencies that fall into that category.

- ★ [LOAN PAYMENT](#)
- ★ [MEDICAL EXPENSE](#)
- ★ [FINE, VIOLATION, OR PENALTY](#)
- ★ [FOIA REQUEST](#)
- ★ [DEBT](#)
- ★ [NATIONAL PARK SERVICE](#)
- ★ [TRAINING OR CONFERENCE](#)
- ★ [MAKE A DONATION OR CONTRIBUTION](#)

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DEPARTMENT OF VETERANS AFFAIRS

- ▶ [VA Medical Care Copayment](#)

SMALL BUSINESS ADMINISTRATION (SBA)

- ▶ [View all SBA forms](#)

DEPARTMENT OF DEFENSE

- ▶ [Former Military Member or Former Federal Civilian Employee Debt Payment](#)

UNITED STATES COAST GUARD

- ▶ [USCG Merchant Mariner User Fee Payment](#)

IRS 1023-EZ

- ▶ [Streamlined Application for Recognition of Exemption Under Section 501\(c\)\(3\)](#)



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Former Military Member or Former Federal Civilian Employee Debt Payment

Before You Begin [1 Complete Agency Form](#) [2 Enter Payment Info](#) [3 Review & Submit](#) [4 Confirmation](#)

NOTICE: Use this form **ONLY** if you have been contacted by the DFAS Debt and Claims office. For all questions regarding this debt payment, please contact DFAS at 866-912-6488.

Effective December 4, 2017, customers will no longer be allowed to submit credit card payments to repay "debt" owed to the government via Pay.gov. This will include any of the available payment methods that can be linked to a credit card (i.e. Amazon Pay). Bank branded debit cards, however, will still be an acceptable payment method.

Individual debts owed to DoD by former military members or former federal employees.

Paying online with Pay.gov is safe, secure, and the preferred method to make a payment. To make a payment using one of the below accepted payment methods, please click the Continue to the Form button.

Accepted Payment Methods:

- ▶ Bank account (ACH)
- ▶ PayPal account
- ▶ Debit card

[Preview Form](#)[Cancel](#)[Continue to the Form](#)

This is a secure service provided by United States Department of the Treasury. The information you will enter will remain private. [Please review our privacy policy](#) for more information.

Need Help?

Contact: Customer Care Center

Email: [Click to email](#)

Phone: (866) 912-6488

Hours: 7:30-4 ET

Create an organizational account on www.Pay.gov



Search

MAKE A PAYMENT

FIND AN AGENCY

ONLINE HELP

Create an account

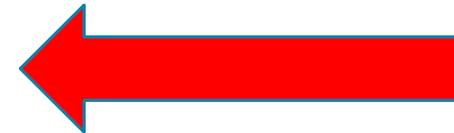
Which type of account best fits your needs?

Create a personal account

I am a person not representing a company, organization or government agency

Create a company account

I am acting on behalf of a company or organization



Already have a Pay.gov account? [Sign In](#)

Create an organizational account (cont.)



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FIND AN AGENCY

ONLINE HELP

Sign in to your Pay.gov account

Sign in to your Pay.gov account

You must fill in the boxes marked *

Username *

Password *

Sign In

Forgot your username?

[Email it to me](#)

Forgot your password?

[Create a new one](#)

Don't have a Pay.gov account?

[Create an account](#)

Open your form...if you already started

The screenshot displays the Pay.gov website interface for a 'Company Account'. At the top, there is a dark blue navigation bar containing a search input field with a yellow 'Search' button, and three main menu items: 'MAKE A PAYMENT', 'FIND AN AGENCY', and 'ONLINE HELP'. Below the navigation bar, the page title is 'Company Account'. A welcome message states: 'Welcome to Pay.gov. This area is designed to allow self management and administration of your Pay.gov information.' The main content area is organized into two columns of links, each with a descriptive text and a dark grey button. The right column is part of a light grey sidebar titled 'We're here to help!' which lists contact information and service hours.

Pay.gov

Search MAKE A PAYMENT FIND AN AGENCY ONLINE HELP

Company Account

Welcome to Pay.gov. This area is designed to allow self management and administration of your Pay.gov information.

My Forms
View, complete, save, edit, and pay your online forms.
[View My Forms](#)

Payment Activity
View historical payments and manage pending payments.
[View Payment Activity](#)

Profile Information
Information includes name, address, phone number, email address, secret question, and shared challenge question.
[View Profile Information](#)

Enter Access Code
An access code is used to gain access to Pay.gov resources. If you have one, please click the button below to get started.
[Enter Access Code](#)

Company Profile
Manage your company's contact information.
[View Company Profile](#)

Payment Accounts
Manage your stored payment accounts which allow you to make payments faster and easier.
[View Payment Accounts](#)

We're here to help!

- We're Available**
Monday - Friday
7 a.m. - 7 p.m. Eastern
[Open](#)
- Send Us A Message**
You will hear from us by the end of the next business day.
- Call Us Toll Free**
Inside U.S.A. only
800-624-1373
- International Number**
Outside the U.S.A.
+1-216-579-2112

Saved forms are available for review/completion

Welcome, StartingPoint | [My Account](#) | [Sign Out](#)



Search [MAKE A PAYMENT](#) [FIND AN AGENCY](#) [ONLINE HELP](#)

My Forms

Submitted (1) Saved (0)

Sort by

Streamlined Application for Recognition of Exemption Under Section 501(c)(3)

Application for tax exemption using the 1023EZ
Form Number: 1023-EZ Payment Form
Form Status: Accepted
Pay.gov Tracking ID: 263ML369
Date Submitted: 07/20/2017 14:20:22 PM
Application Name: Form 1023-EZ

[View PDF](#)
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We're here to help!

- We're Available**
Monday - Friday
7 a.m. - 7 p.m. Eastern
[Open](#)
- [Send Us A Message](#)
You will hear from us by the end of the next business day.
- Call Us Toll Free**
Inside U.S.A. only
800-624-1373
- International Number**
Outside the U.S.A.

Form **1023-EZ**

(Rev. January 2018)

Department of the Treasury
Internal Revenue Service

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

Do not enter Social Security numbers on this form as it will be made public.

Information about Form 1023-EZ and its separate instructions is at www.irs.gov/form1023

OMB No. 1545-0056

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

Check this box to attest that you have completed the Form 1023-EZ Eligibility Worksheet in the current instructions, are eligible to apply for exemption using Form 1023-EZ, and have read and understand the requirements to be exempt under section 501(c)(3).

Have your annual gross receipts exceeded \$50,000 in any of the past 3 years and/or do you project that your annual gross receipts will exceed \$50,000 in any of the next 3 years? If yes, stop. Do not file Form 1023-EZ. See Instructions.

Yes No

Do you have total assets the fair market value of which is in excess of \$250,000? If yes, stop. Do not file Form 1023-EZ. See Instructions.

Yes No

Part I Identification of Applicant**1a** Full Name of Organization

b Mailing Address (number, street, and room/suite). If a P.O. box, see instructions.	c City	d State	e Zip code + 4
---	---------------	----------------	-----------------------

2 Employer Identification Number	3 Month Tax Year Ends (MM)	4 Person to Contact if More Information is Needed
---	-----------------------------------	--

5 Contact Telephone Number	6 Fax Number (optional)	7 User Fee Submitted
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8 List the names, titles, and mailing addresses of your officers, directors, and/or trustees. (If you have more than five, see instructions.)

First Name:	Last Name:	Title:
-------------	------------	--------

Street Address:	City:	State:	Zip code + 4:
-----------------	-------	--------	---------------

First Name:	Last Name:	Title:
-------------	------------	--------

Street Address:	City:	State:	Zip code + 4:
-----------------	-------	--------	---------------

First Name:	Last Name:	Title:
-------------	------------	--------

Street Address:	City:	State:	Zip code + 4:
-----------------	-------	--------	---------------

First Name:	Last Name:	Title:
-------------	------------	--------

Street Address:	City:	State:	Zip code + 4:
-----------------	-------	--------	---------------

First Name:	Last Name:	Title:
-------------	------------	--------

Street Address:	City:	State:	Zip code + 4:
-----------------	-------	--------	---------------

9a Organization's Website (if available):**b** Organization's Email (optional):

Part II**Organizational Structure**

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

Corporation Unincorporated association Trust

2 **Check this box** to attest that you have the organizing document necessary for the organizational structure indicated above.

(See the instructions for an explanation of **necessary organizing documents**.)

3 Date incorporated if a corporation, or formed if other than a corporation (MMDDYYYY): _____

4 State of Incorporation or other formation: _____

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.

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.

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) or that you do not need an express dissolution provision in your organizing document because you rely on the operation of state law in the state in which you are formed for your dissolution provision.

Part III Your Specific Activities

- 1 Briefly describe the organization's mission or most significant activities (limit 250 characters)

- 2 Enter the appropriate 3-character NTEE Code that best describes your activities (See the instructions): _____

- 3 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 all that apply.**

Charitable

Religious

Educational

Scientific

Literary

Testing for public safety

To foster national or international amateur sports competition

Prevention of cruelty to children or animals

- 4 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.

- 5 Do you or will you attempt to influence legislation? _____ Yes No
(If yes, consider filing Form 5768. See the instructions for more details.)
- 6 Do you or will you pay compensation to any of your officers, directors, or trustees? _____ Yes No
(Refer to the instructions for a definition of **compensation**.)
- 7 Do you or will you donate funds to or pay expenses for individual(s)? _____ Yes No
- 8 Do you or will you conduct activities or provide grants or other assistance to individual(s) or organization(s) outside the United States? _____ Yes No
- 9 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? _____ Yes No
- 10 Do you or will you have unrelated business gross income of \$1,000 or more during a tax year? _____ Yes No
- 11 Do you or will you operate bingo or other gaming activities? _____ Yes No
- 12 Do you or will you provide disaster relief? _____ Yes No

Part IV Foundation Classification

Part IV 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.

- 1 Are you applying for recognition as a church, school, or hospital (described in section 170(b)(1)(A)(i), (ii), or (iii) of the Internal Revenue Code)? If yes, stop. Do not file Form 1023-EZ. See Instructions Yes No
- 2 If you qualify for public charity status, check the appropriate box (2a - 2c below) and skip to **Part V** below.
 - a **Select this box** to attest that you normally receive at least one-third of your support from public sources or you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization. **Sections 509(a)(1) and 170(b)(1)(A)(vi).**
 - b **Select this box** to attest that you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income. **Section 509(a)(2).**
 - c **Select this box** to attest that you are operated for the benefit of a college or university that is owned or operated by a governmental unit. **Sections 509(a)(1) and 170(b)(1)(A)(iv).**
- 3 If you are not described in items 2a - 2c above, you are a private foundation. As a private foundation, you are required by section 508(e) to have specific provisions in your organizing document, unless you rely on the operation of state law in the state in which you were formed to meet these requirements. These specific provisions require that you operate to avoid liability for private foundation excise taxes under sections 4941-4945.
 Select this box to attest that your organizing document contains the provisions required by section 508(e) or that your organizing document does not need to include the provisions required by section 508(e) because you rely on the operation of state law in your particular state to meet the requirements of section 508(e). (See the instructions for explanation of the section 508(e) requirements.)

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. 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. (See the instructions for requirements.)
- 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.

Part VI Signature

- 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, and to the best of my knowledge it is true, correct, and complete.

(Type name of signer)

(Type title or authority of signer)

(Date)

Compliance Returns

Form 990-N

Electronic Notice (e-Postcard)

OMB No. 1545-2085

Department of the Treasury
Internal Revenue Service

for Tax-Exempt Organization not Required to File Form 990 or 990-EZ

2017

Open to Public Inspection

A For the 2017 Calendar year; or tax year beginning 2017-01-01 and ending 2017-12-31

B Check if available

- Terminated for Business
 Gross receipts are normally \$50,000 or less

C Name of Organization: ENACTUS RUM INC

PO BOX 9000, MAYAGUEZ,
PUERTO RICO (PR), RQ,
00681-9000

D Employee Identification

Number 66-0838042

E Website:

F Name of Principal Officer: PATRICIA VALENTIN

LA CUCHILLA 1105,
Mayaguez, PUERTO RICO
(PR), RQ, 00680

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.

Note: This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.

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** OMB No. 1545-1150
2017
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
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		

Form **990** **Return of Organization Exempt From Income Tax** OMB No. 1545-0047
2017
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
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/Form990 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
 Doing business as
 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
G Gross receipts \$

F Name and address of principal officer:
H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status: 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527

J Website: ▶

K Form of organization: Corporation Trust Association Other ▶ **L** Year of formation: **M** State of legal domicile:

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities:		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	
	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	
	6 Total number of volunteers (estimate if necessary)	6	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	
b Net unrelated business taxable income from Form 990-T, line 34	7b		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)		
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	
14 Benefits paid to or for members (Part IX, column (A), line 4)			
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)			
16a Professional fundraising fees (Part IX, column (A), line 11e)			
b Total fundraising expenses (Part IX, column (D), line 25) ▶			

Resources



GUIDESTAR®



Let's do it!

***For further questions and
individual assistance:***

eda.recoveryprogram@gmail.com