



Instructions for Form 1023-EZ

(Rev. June 2014)

Streamlined 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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Future Developments

For the latest information about developments related to Form 1023-EZ and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1023.

Reminder

Do not include social security numbers on publicly disclosed forms. Because the IRS is required to disclose approved exemption applications and information returns, exempt organizations should not include social security numbers on these forms. Documents subject to disclosure include correspondence with the IRS about the filing.

Photographs of Missing Children

The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the

photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Email Subscription

The IRS has established a subscription-based email service for tax professionals and representatives of tax-exempt organizations. Subscribers will receive periodic updates from the IRS regarding exempt organization tax law and regulations, available services, and other information. To subscribe, visit www.irs.gov/charities.

General Instructions

“You” and “Us”. Throughout these instructions and Form 1023-EZ, the terms “you” and “your” refer to the organization that is applying for tax-exempt status. The terms “us” and “we” refer to the Internal Revenue Service.

Purpose of Form

Form 1023-EZ is the streamlined version of Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. Any organization may file Form 1023 to apply for recognition of exemption from federal income tax under section 501(c)(3). Only certain organizations are eligible to file Form 1023-EZ (see *Who Can File This Form* below).

Note. Most organizations seeking exemption from federal income tax under section 501(c)(3) are required to complete and submit an application. However, the following types of organizations may be considered tax exempt under section 501(c)(3) even if they do not file Form 1023 or Form 1023-EZ.

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

Who Can File This Form

Only certain organizations are eligible to apply for exemption under section 501(c)(3) using Form 1023-EZ. To determine if you are eligible to file Form 1023-EZ, you must complete the [Form 1023-EZ Eligibility Worksheet](#), later.



*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.*



Before completing either Form 1023 or Form 1023-EZ, we recommend reading “Life Cycle of an Exempt Organization” at www.irs.gov/charities.

How To File

The Form 1023-EZ can only be filed electronically by going to www.irs.gov/form1023 or www.pay.gov (enter the term "Form 1023-EZ" in the search box). We will not accept printed copy submissions of the application.

User Fee

A user fee of \$400 is required to process your application. This fee must be paid through www.pay.gov when you file your application. Payments can be made directly from your bank account or by credit/debit card.

When To File (Effective Date of Exemption)

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

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

If you do not file Form 1023-EZ within 27 months of formation, and you believe you qualify for an earlier effective date than the submission date, you can request the earlier date by sending correspondence to the address below. The correspondence should include your name, employer identification number (EIN), the effective date you are requesting, an explanation of why the earlier date is warranted, and any supporting documents. This correspondence should be sent after you receive your Determination Letter. Alternatively, you may complete Form 1023 in its entirety instead of completing Form 1023-EZ.

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

Send effective date correspondence to:

Internal Revenue Service
Exempt Organizations Determinations
Room 4024
P.O. Box 2508
Cincinnati, OH 45201

Application process

Submitting this application does not guarantee exemption will be recognized. If your application is incomplete or not completed correctly, it may be rejected. In addition, you may be contacted for additional information. Also, the IRS will select a statistically valid random sample of applications for pre-determination reviews, which may also result in requests for additional information.

Filing Assistance

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

The following publications are available to you for further information.

- [Publication 517, Social Security and Other Information for Members of the Clergy and Religious Workers](#)
- [Publication 526, Charitable Contributions](#)
- [Publication 557, Tax-Exempt Status for Your Organization](#)
- [Publication 598, Tax on Unrelated Business Income of Exempt Organizations](#)

- [Publication 1771, Charitable Contributions—Substantiation and Disclosure Requirements](#)
- [Publication 1828, Tax Guide for Churches and Religious Organizations](#)
- [Publication 3079, Tax-Exempt Organizations and Gaming](#)
- [Publication 3833, Disaster Relief: Providing Assistance Through Charitable Organizations](#)
- [Publication 4220, Applying for 501\(c\)\(3\) Tax-Exempt Status](#)
- [Publication 4221, Compliance Guide for 501\(c\)\(3\) Tax-Exempt Organizations](#)

Signature Requirements

An officer, director, or trustee listed in Part I, line 8, who is authorized to sign for the organization must sign Form 1023-EZ. The signature must be accompanied by the title or authority of the signer and the date.

Annual Filing Requirements

Generally, an organization that qualifies for exemption under section 501(c)(3) is required to file an annual return in accordance with section 6033(a). However, an eligible organization, other than a private foundation, that normally has gross receipts of less than \$50,000 is not required to file an annual return, but must furnish notice on Form 990-N (e-Postcard) providing the information required by section 6033(i). See Rev. Proc. 2011-15, 2011-3 I.R.B. 322.

An organization that is required to file a Form 990-series annual information return or submit an annual electronic notice, Form 990-N, must do so even if its application for recognition of exemption has not been filed or has been filed but not yet approved.

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

If an annual electronic notice, Form 990-N, is due while the Form 1023-EZ is pending, the organization may need to contact the IRS at 1-877-829-5500 and ask for an account to be established for the organization so that it may file the notice.

Information on annual information return and electronic notice filing requirements and exceptions to the filing requirements may be found in Publication 557 and at www.irs.gov/charities.

If you believe you meet an exception to filing Form 990, Return of Organization Exempt From Income Tax; Form 990-EZ, Short Form Return of Organization Exempt From Income Tax; or Form 990-N, then you may request IRS recognition of this exception by filing Form 8940, Request for Miscellaneous Determination. A user fee must accompany the form. Alternatively, you may complete Form 1023 in its entirety instead of completing Form 1023-EZ.

Note. You do not need to notify the IRS that you are excepted from the annual filing requirement under section 6033(a) if your basis for the exception is that you are not a private foundation, your gross receipts are normally less than \$50,000, and you are filing Form 990-N.

Public Inspection

Information available for public inspection. If we approve exempt status under section 501(c)(3), both you and the IRS must make your application and related documents available for public inspection. For more information, please go to www.irs.gov/Charities-&-Non-Profits/Exempt-Organization-Public-Disclosure-and-Availability-Requirements.

State Registration Requirements

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

Donor Reliance on a Favorable Determination

Generally, donors and contributors may rely on an organization's favorable Determination Letter under section 501(c)(3) until the IRS publishes notice of a change in status, unless the donor or contributor was responsible for or aware of the act or failure to act that results in the revocation of the organization's Determination Letter. See Rev. Proc. 2011-33, 2011-25 I.R.B. 887.

Specific Instructions

Before completing the Form 1023-EZ, you must complete the [Form 1023-EZ Eligibility Worksheet](#), later. If you meet the eligibility requirements, you must check the box at the top of Form 1023-EZ to attest that you are eligible to file the form. By checking the box, you are also attesting that you have read and understand the requirements to be exempt under section 501(c)(3). You are not required to submit the eligibility worksheet with your form. However, you should retain the worksheet for your records.

Part I. Identification of Applicant

Line 1a. Full name of organization. Enter your complete name exactly as it appears in your organizing document, including amendments.

Line 1b – 1e. Mailing address. Enter your complete address where all correspondence will be sent. If mail is not delivered to the street address and you have a P.O. box, enter your box number instead of the street address.

Line 2. Employer identification number (EIN). Enter the nine-digit EIN assigned to you.



You will not be able to submit this application until you have obtained an EIN.

An EIN is required regardless of whether you have employees. If you need an EIN, you may apply online at [www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Apply-for-an-Employer-Identification-Number-\(EIN\)-Online](http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Apply-for-an-Employer-Identification-Number-(EIN)-Online), or you can apply for one by:

1. Mailing Form SS-4 to the IRS at the address provided in the Instructions for Form SS-4.
2. Faxing Form SS-4 to the fax number provided in the Instructions for Form SS-4.

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

Line 3. Month tax year ends (01-12). Enter the month that your tax year (annual accounting period) ends, using a two-digit number format. For example, if your annual accounting period ends December 31, enter "12." Your annual accounting period is

the 12-month period on which your annual financial records are based. Your first tax year could be less than 12 months. Check your bylaws or other rules of operation for consistency with the annual accounting period entered on line 3.

Line 4. Person to contact if more information is needed.

Enter the name and title of the person to contact if more information is needed. The person to contact may be an officer, director, trustee, or other individual who is permitted to speak with us according to your bylaws or other rules of operation. Your person to contact may also be an "authorized representative," such as an attorney, certified public accountant (CPA), or enrolled agent (EA).

Note. We will request a Form 2848, Power of Attorney and Declaration of Representative, if we need to contact an authorized representative for additional information.

Line 5. Contact telephone number. Provide a daytime telephone number for the contact listed on line 4.

Line 6. Fax number. Provide a fax number for the contact listed on line 4.

Line 7. User fee submitted. Enter the user fee amount paid. (The current user fee is \$400.)

Line 8. List the names, titles, and mailing addresses of your officers, directors, and/or trustees. Enter the full names, titles, and personal mailing addresses of your officers, directors, and/or trustees. If you have more than five, list only five in the order below.

1. President or chief executive officer or chief operating officer.
2. Treasurer or chief financial officer.
3. Chairperson of the governing body.
4. Any officers, directors, and trustees who are substantial contributors (not already listed above).
5. Any other officers, directors, and trustees who are related to a substantial contributor (not already listed above).
6. Voting members of the governing body (not already listed above).
7. Officers (not already listed above).

If an individual serves in more than one office (for example, as both an officer and director), list this individual on only one line and list all offices held.

An officer is a person elected or appointed to manage the organization's daily operations, such as president, vice president, secretary, treasurer, and, in some cases, board chair. The officers of an organization are determined by reference to its organizing document, bylaws, or resolutions of its governing body, or otherwise designated consistent with state law.

A director or trustee is a member of the organization's governing body, but only if the member has voting rights.

Line 9a. Organization's website. Enter your current website address, as of the date of filing this application. If you do not maintain a website, enter "N/A" (not applicable).

Line 9b. Organization's email. Enter your email address to receive educational information from us in the future. Because of security concerns, we cannot send confidential information via email.

Part II. Organizational Structure

Line 1. Entity type. Only certain corporations, unincorporated associations, and trusts are eligible for tax-exempt status under section 501(c)(3) of the Code. Sole proprietorships, partnerships, and loosely affiliated groups of individuals are not

eligible. Check the appropriate box to indicate whether you are a corporation, an association, or a trust.

Note. Even though certain limited liability companies (LLCs) are eligible to receive exemption under section 501(c)(3), they are not eligible to apply for exemption using this form.

Corporation. A “corporation” is an entity organized under a federal or state statute, or a statute of a federally recognized Indian tribal or Alaskan native government. A corporation’s organizing document is generally referred to as its “articles of incorporation.” A corporation must be incorporated under the non-profit or non-stock laws of the jurisdiction in which it incorporates.

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

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

Line 2. Necessary organizing document. See below for your organization type.

Corporation. If incorporated under a federal, state, or federally recognized Indian tribal or Alaskan native government statute, you have a “necessary organizing document” if your organizing document shows certification of filing. This means your organizing document shows evidence that on a specific date it was filed with and approved by an appropriate state authority.

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

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

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

Line 3. Formation date. See below for your organization type.

Corporation. If you are a corporation, you should enter the date that the appropriate authority filed your articles of incorporation or other organizing document.

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

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

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

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

Note. If you amended your organizational documents to comply with the requirements of section 501(c)(3), enter the date of amendment, unless the amendment was nonsubstantive within the meaning of Rev. Proc. 2014-40.

Line 4. State of formation. Enter the jurisdiction (for instance, the state or the federally recognized tribal government) under the laws of which you were incorporated or otherwise formed. If

you are a corporation, this may not be the place in which you are physically located. For example, if you are physically located in New York, but incorporated under Massachusetts law, enter Massachusetts.

Line 5. Purpose(s) clause. Your organizing document must limit your purposes to those described in section 501(c)(3). Those purposes are: charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals. See discussion of these purposes under Part III, line 2 of these instructions.

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

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

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

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

Line 6. Activities not in furtherance of exempt purposes.

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 described in section 501(c)(3). In other words, you are not organized exclusively for one or more exempt purposes if your organizing documents expressly empower you to carry on activities that further purposes outside the scope of section 501(c)(3), such as “to engage in the operation of a social club” or “to engage in a manufacturing business,” regardless of the fact that your organizing document may state that you are created for “charitable purposes within the meaning of section 501(c)(3) of the Code.”

Further, your net earnings must not inure to the benefit of private shareholders or individuals. You must establish that you will not be organized or operated for the benefit of private interests, such as the creator or the creator’s family, shareholders of the organization, other designated individuals, or persons controlled directly or indirectly by such private interests. Also, you must not, as a substantial part of your activities, attempt to influence legislation (however, eligible organizations may elect an expenditure limit instead of the “no substantial part” limit), and you are prohibited from participating to any extent in a political campaign for or against any candidate for public office.

The following is an example of an acceptable clause:

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes described in section 501(c)(3). No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition

to any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

See Publication 557 for further information and examples of acceptable language that expressly limits you to engage in activities in furtherance of one or more exempt purposes described in section 501(c)(3).



See the instructions for Part III, later, for more information on activities that exclusively further one or more exempt purposes, and certain activities that are prohibited or restricted for organizations exempt from federal income tax under section 501(c)(3).

Line 7. Dissolution clause. Your organizing document must permanently dedicate your assets for a section 501(c)(3) purpose. This means that if you dissolve your organization in the future, your assets must be distributed for an exempt purpose described in section 501(c)(3), or to the federal government, or to a state or local government, for a public purpose.

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

The following is an example of an acceptable dissolution clause:

Upon the dissolution of this organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

Naming a specific organization or organizations to receive your assets upon dissolution will be acceptable only if your articles state that the specific organization(s) must be exempt under section 501(c)(3) at the time your dissolution takes place and your organizing document provides for distribution for one or more exempt purposes within the meaning of section 501(c)(3) if the specific organization(s) are not exempt.

See Publication 557 for further information and examples of acceptable language for dedication of assets upon dissolution in your organizing document.

Operation of state law. The laws of certain states provide for the distribution of assets upon dissolution. Therefore, specific written language regarding distribution of assets upon dissolution may not be needed in the organizing documents of exempt organizations organized in those states. Organizations that are organized in these *cy pres* states should be aware of their specific state requirements. Operation of state law is based on Rev. Proc. 82-2, 1982-1 C.B. 367.



State law does not override an inappropriate dissolution clause. If you are organized in a *cy pres* state and do not have a dissolution clause, state law is sufficient to meet the dissolution clause. However, if you have an inappropriate dissolution clause (for example, a clause specifying that assets will or may be distributed to officers and/or directors upon dissolution), state law will not override this inappropriate clause, and you will need to amend your organizing document to remove the inappropriate clause before you apply for recognition of exemption.

Part III. Your Specific Activities

Consider your past, present, and planned activities when responding to these questions.

Line 1. National Taxonomy of Exempt Entities (NTEE)

code. An NTEE code is a three-character series of letters and numbers that generally summarize an organization's purpose. Enter the code that best describes your organization from the [list of NTEE codes](#), later, in these instructions. For more information and more detailed definitions of these codes developed by the National Center for Charitable Statistics (NCCS), visit the Urban Institute, NCCS website at www.nccsdataweb.urban.org.

Note. NTEE codes are also used for purposes other than identification of organizations described in section 501(c)(3). Therefore, all codes in the list do not necessarily describe a 501(c)(3) purpose. Selecting the appropriate NTEE code is important as some donors use the codes to identify potential recipients of grants.

Line 2. Exempt purposes. In order to qualify for exemption as an organization described in section 501(c)(3), you must be organized and operated exclusively for one or more of the following purposes: charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, or preventing cruelty to children or animals. An organization is not regarded as being organized and operated exclusively for exempt purposes if more than an insubstantial part of its activities is not in furtherance of an exempt purpose. For more information, see Publication 557.

Note. An organization does not qualify for exemption as an organization described in section 501(c)(3) if its purposes are illegal or contrary to public policy. See Rev. Rul. 71-447, 1971-2 C.B. 230 (a private school that does not have a racially nondiscriminatory policy as to students does not qualify for exemption). Furthermore, an organization operated for the primary purpose of carrying on a trade or business for profit shall not be exempt from taxation under section 501(c)(3), even if all of its profits are payable to one or more organizations exempt from taxation under section 501.

Charitable. The generally accepted legal definition of "charitable" includes relief of the poor, the distressed, or the underprivileged; advancement of religion; advancement of education or science; erecting or maintaining public buildings, monuments, or works; lessening the burdens of government; lessening neighborhood tensions; eliminating prejudice and discrimination; defending human and civil rights secured by law; and combating community deterioration and juvenile delinquency.

Religious. To determine whether an organization meets the religious purposes test of section 501(c)(3), the IRS maintains two basic guidelines.

1. That the particular religious beliefs of the organization are truly and sincerely held. If there is a clear showing that the beliefs (or doctrines) are sincerely held by those professing them, the IRS will not question the religious nature of those beliefs.
2. That the practices and rituals associated with the organization's religious belief or creed are not illegal or contrary to clearly defined public policy. Therefore, an organization may not qualify for treatment as an exempt religious organization for tax purposes if its actions are contrary to well established and clearly defined public policy.

Educational. The term “educational,” as used in section 501(c)(3), relates to:

- The instruction or training of the individual for the purpose of improving or developing his or her capabilities, or
- The instruction of the public on subjects useful to the individual and beneficial to the community.

An organization may be educational even though it advocates a particular position or viewpoint so long as it presents a sufficiently full and fair exposition of the pertinent facts as to permit an individual or the public to form an independent opinion or conclusion. On the other hand, an organization is not educational if its principal function is the mere presentation of unsupported opinion.

The term “educational” includes the provision of childcare away from the home if:

1. Substantially all of the care provided by the organization is to enable individuals (parents) to be gainfully employed, and
2. The services provided by the organization are available to the general public.

The following are examples of organizations which, if they otherwise meet the requirements of this section, are educational.

Example 1. An organization, such as a primary or secondary school, a college, or a professional or trade school, which has a regularly scheduled curriculum, a regular faculty, and a regularly enrolled body of students in attendance at a place where the educational activities are regularly carried on.

Example 2. An organization whose activities consist of presenting public discussion groups, forums, panels, lectures, or other similar programs. Such programs may be on radio or television.

Example 3. An organization which presents a course of instruction by means of correspondence or through the utilization of television or radio.

Example 4. Museums, zoos, planetariums, symphony orchestras, and other similar organizations.

Scientific. To be a scientific organization under section 501(c)(3), an organization must be organized and operated in the public interest. Therefore, the term “scientific,” as used in section 501(c)(3), includes the carrying on of scientific research in the public interest. Scientific research does not include activities of a type ordinarily carried on as an incident to commercial or industrial operations, as, for example, the ordinary testing or inspection of materials or products, or the designing or construction of equipment or buildings.

Scientific research will be regarded as carried on in the public interest if:

1. The results of such research (including any patents, copyrights, processes, or formulae resulting from such research) are made available to the public on a nondiscriminatory basis;
2. Such research is performed for the United States, or any of its agencies or instrumentalities, or for a State or political subdivision thereof; or
3. Such research is directed toward benefiting the public.

Testing for public safety. The term “testing for public safety,” as used in section 501(c)(3), includes the testing of consumer products, such as electrical products, to determine whether they are safe for use by the general public.

To foster national or international amateur sports competition. There are two types of amateur athletic organizations that can qualify for tax-exempt status. The first type is an organization that fosters national or international

amateur sports competition, but only if none of its activities involve providing athletic facilities or equipment. The second type is a qualified amateur sports organization under section 501(j) (discussed below). The primary difference between the two is that a qualified amateur sports organization can provide athletic facilities and equipment.

An organization will be a qualified amateur sports organization under section 501(j) if it is organized and operated:

1. Exclusively to foster national or international amateur sports competition, and
2. Primarily to conduct national or international competition in sports or to support and develop amateur athletes for that competition.

The organization's membership can be local or regional in nature.

Prevention of cruelty to children or animals. Examples of activities that may qualify this type of organization for exempt status are:

1. Preventing children from working in hazardous trades or occupations,
2. Promoting high standards of care for laboratory animals, and
3. Providing funds to pet owners to have their pets spayed or neutered to prevent over-breeding.

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

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

An organization exempt under section 501(c)(3) is prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office. The prohibition applies to all campaigns, including campaigns at the federal, state, and local level.

Political campaign intervention includes any and all activities that favor or oppose one or more candidates for public office. The prohibition extends beyond candidate endorsements. Contributions to political campaign funds or public statements of position (verbal or written) made by or on behalf of an organization in favor of or in opposition to any candidate for public office clearly violate the prohibition on political campaign intervention. Distributing statements prepared by others that favor or oppose any candidate for public office will also violate the prohibition. Allowing a candidate to use an organization's assets or facilities will also violate the prohibition if other candidates are not given an equivalent opportunity.

Certain activities will require an evaluation of all the facts and circumstances to determine whether they result in political campaign intervention. For example, section 501(c)(3) organizations are permitted to conduct certain voter education activities (including the presentation of public forums and the publication of voter education guides) if they are carried out in a non-partisan manner. In addition, section 501(c)(3) organizations may encourage people to participate in the electoral process through voter registration and get-out-the-vote drives conducted in a non-partisan manner. On the other hand, voter education or registration activities conducted in a biased manner that favors (or opposes) one or more candidates is prohibited.

For examples of relevant facts and circumstances, see Rev. Rul. 2007-41, 2007-1 C.B. 1421.

b) Ensure that 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).

An organization is not operated exclusively for one or more exempt purposes if its net earnings inure in whole or in part to the benefit of private shareholders or individuals. The term "private shareholder or individual" refers to persons who have a personal and private interest in the organization, such as an officer, director, or a key employee. Any amount of inurement may be grounds for loss of tax-exempt status.

Note. Examples of inurement include the payment of dividends and the payment of unreasonable compensation to private shareholders or individuals.

c) Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially.

An organization cannot conduct activities that further any purposes other than those described in Part III, line 2 of these instructions more than insubstantially, including benefitting private interests rather than the public as a whole. For example, an organization whose sole activity is the operation of a scholarship program for making payments to pre-selected, specifically named individuals is serving private interests rather than public interests. See Rev. Rul. 67-367, 1967-2 C.B. 188.

d) Not be organized or operated for the primary purpose of conducting a trade or business that is unrelated to exempt purpose(s).

An activity is an unrelated trade or business (and subject to unrelated business income tax) if it meets three requirements.

1. It is a trade or business.
2. It is regularly carried on.
3. It is not substantially related to furthering the exempt purpose(s) of the organization.

Trade or business. The term "trade or business" generally includes any activity conducted for the production of income from selling goods or performing services. An activity does not lose its identity as a trade or business merely because it is conducted within a larger group of similar activities that may or may not be related to the exempt purposes of the organization.

Regularly carried on. Business activities of an exempt organization ordinarily are considered regularly conducted if they show a frequency and continuity similar to, and are pursued in a manner similar to, comparable commercial activities of nonexempt organizations.

Not substantially related. A business activity is not substantially related to an organization's exempt purpose if it does not contribute importantly to accomplishing that purpose (other than through the production of funds). Whether an activity contributes importantly depends in each case on the facts involved.

For more information, see Publication 598.

e) Not devote more than an insubstantial part of activities to attempting to influence legislation.

In general, if a substantial part of an organization's activities consists of carrying on propaganda or otherwise attempting to influence legislation, it does not qualify for exemption under section 501(c)(3).

Legislation includes action by Congress, any state legislature, any local council, or similar governing body, with respect to acts, bills, resolutions, or similar items (such as legislative confirmation of appointive office), or by the public in referendum,

ballot initiative, constitutional amendment, or similar procedure. It does not include actions by executive, judicial, or administrative bodies.

An organization will be regarded as attempting to influence legislation if it contacts, or urges the public to contact, members or employees of a legislative body for the purpose of proposing, supporting, or opposing legislation, or if the organization advocates the adoption or rejection of legislation.



Most public charities are eligible to elect under section 501(h) to have their legislative activities measured solely by an expenditure limit rather than by the "no substantial amount" limit. An election is made by filing Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation. If you are eligible and would like to make the election, file Form 5768. Private foundations cannot make this election.

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

f) Not provide commercial-type insurance as a substantial part of activities.

An organization described in section 501(c)(3) shall be exempt from tax only if no substantial part of its activities consists of providing commercial-type insurance. The term "commercial-type insurance" does not include:

- Insurance provided at substantially below cost to a class of charitable recipients,
- Incidental health insurance provided by a health maintenance organization of a kind customarily provided by such organizations,
- Property or casualty insurance provided (directly or through an organization described in section 414(e)(3)(B)(ii)) by a church or convention or association of churches for such church or convention or association of churches,
- Providing retirement or welfare benefits (or both) by a church or a convention or association of churches (directly or through an organization described in section 414(e)(3)(A) or 414(e)(3)(B)(ii)) for the employees (including employees described in section 414(e)(3)(B)) of such church or convention or association of churches or the beneficiaries of such employees, and
- Charitable gift annuities.

Line 4. Attempting to influence legislation. Check "Yes" if you have attempted, or plan to attempt, to influence legislation. See the instructions for Part III, line 3, earlier, for a description of "attempting to influence legislation."

Line 5. Compensation to officers, directors, or trustees. Check "Yes" if you pay or plan to pay compensation to any of your officers, directors, or trustees.

Compensation includes salary or wages, deferred compensation, retirement benefits whether in the form of a qualified or non-qualified employee plan (pensions or annuities), fringe benefits (personal vehicle, meals, lodging, personal and family educational benefits, low interest loans, payment of personal travel, entertainment, or other expenses, athletic or country club membership, personal use of your property), and bonuses.

Line 6. Donation of funds or payment of expenses to individuals. Check "Yes" if you have donated funds to or paid expenses for individual(s), or plan to donate funds to or pay expenses for individual(s) (other than paying for or reimbursing employees' business expenses).



An organization is not organized or operated exclusively for one or more exempt purposes unless it serves a public rather than a private interest. You do not qualify as tax-exempt if you are organized or operated for the benefit of private interests such as designated individuals, the creator or his or her family, or shareholders of the organization. For example, you may not set up a scholarship program to pay for the education expenses of a designated individual, such as a contributor's family member. See Rev. Rul. 67-367, 1967-2 C.B. 188.

Line 7. Conducting activities or providing grants outside the United States. Check "Yes" if you have conducted or plan to conduct activities outside the United States, or have provided or plan to provide grants or other assistance to individual(s) or organization(s) outside the United States. For purposes of this question, "outside the United States" means those locations other than the United States, its territories, and possessions.

Line 8. Financial transactions with officers, directors, or trustees. Check "Yes" if you have engaged in or plan to engage in financial transactions (for example, loans, grants, or other assistance, payments for goods or services, rents, etc.) with any of your officers, directors, or trustees, or any entities they own or control. (See the glossary in the Form 990 instructions for a definition of "control.")

Line 9. Unrelated business gross income. Check "Yes" if you have received or plan to receive unrelated business gross income of \$1,000 or more during a tax year. Exempt organizations that receive unrelated business gross income of \$1,000 or more during a tax year must file Form 990-T, Exempt Organization Business Income Tax Return. For more information, see Publication 598.

Line 10. Gaming activities. Check "Yes" if you have conducted or plan to conduct bingo or other gaming activities. For more information, see Publication 3079, Tax-Exempt Organizations and Gaming.

Line 11. Disaster relief assistance. Check "Yes" if you have provided or plan to provide disaster relief. For more information, see Publication 3833, Disaster Relief: Providing Assistance Through Charitable Organizations.



Because of the requirement that exempt organizations must serve a charitable class, you do not qualify as a tax-exempt disaster relief or emergency hardship organization if you provide assistance only to specific individuals, such as a few persons injured in a particular natural disaster. Similarly, donors cannot earmark contributions to a charitable organization for a particular individual or family.

Part IV. Foundation Classification

Organizations that are described in section 501(c)(3) are classified as either public charities or private foundations. A public charity generally has a broad base of support, while a private foundation generally receives its support from a small number of donors. This classification is important because different tax rules apply to the operations of each entity. Deductibility of contributions to a private foundation is more limited than contributions to a public charity. See Publication 526, Charitable Contributions, for more information on the deductibility of contributions. In addition, as described below, private foundations are subject to excise taxes that are not imposed on public charities.

To be classified as a public charity, a section 501(c)(3) organization must meet one of the exceptions to private foundation status described in section 509(a)(1), 509(a)(2), 509(a)(3), or 509(a)(4). For a description of the categories of public charities, see Publication 557.

All other section 501(c)(3) organizations are classified as private foundations. Some private foundations are private operating foundations. Additional information about private foundations and private operating foundations is available in Publication 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, and at www.irs.gov/Charities-&Non-Profits/Private-Foundations/Private-Operating-Foundations.

Note. Many organizations described in section 501(c)(3) meet one of the exceptions described above and are classified as public charities, which are subject to more favorable treatment under tax law than are private foundations.

Private operating foundations and certain categories of public charities, such as churches, schools, and hospitals, are not eligible to apply for exemption under section 501(c)(3) using Form 1023-EZ. To determine if you are eligible to file Form 1023-EZ, complete the [Form 1023-EZ Eligibility Worksheet](#), later.

Organizations that are eligible to apply for exemption using Form 1023-EZ and meet the requirements of section 501(c)(3) are private foundations *unless* they:

- Have broad financial support from the general public (as described in the instructions for **Lines 1a** and **1b** below), or
- Are operated for the benefit of a college or university that is owned or operated by a governmental unit (as described in the instructions for **Line 1c** below).

Unless you meet one of these exceptions, you are a private foundation and must complete **Line 2**.

If you meet one of the exceptions above, you must select your public charity status in **Line 1**. **You may only check one box in Line 1.**

Line 1a. Check this box if you either:

- Normally receive 33 $\frac{1}{3}$ % or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities (the "33 $\frac{1}{3}$ % public support test"); or
- Satisfy the following three-part "facts and circumstances test": (1) you normally receive 10% or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities (the "10% public support requirement"); (2) you are organized and operated to attract new and additional public or governmental support on a continuous basis (the attraction of public support requirement); and (3) you have other characteristics of a publicly supported organization (see other factors below).

Facts and circumstances test: other factors. The following factors are taken into account in determining whether an organization that meets the 10% public support requirement and the attraction of public support requirement qualifies as publicly supported: (i) the percentage of financial support the organization receives from the general public, governmental units, or public charities (the higher the percentage, the lower the burden of meeting the other factors); (ii) whether the organization receives support from a representative number of persons; and (iii) all other facts and circumstances, including the public nature of the organization's governing body, the extent to which its facilities or programs are publicly available, the extent to which its dues encourage membership, and whether its activities are likely to appeal to persons having a broad common interest or purpose. For additional information about the facts and circumstances test, see Publication 557, and Regulations section 1.170A-9(f)(3).

The following definitions apply for purposes of both the 33 $\frac{1}{3}$ % public support test and the 10% public support requirement.

Normally. Whether an organization "normally" receives the required level of public support generally is measured using a

five-year computation period that includes the current tax year and four prior tax years. For a newly formed organization, the test is whether the organization can reasonably be expected to meet the requirements of the 33 $\frac{1}{3}$ % public support test or the 10% public support plus facts and circumstances test during its first five taxable years as a section 501(c)(3) organization. The basic consideration is whether its organizational structure, current or proposed programs or activities, and actual or intended method of operation can reasonably be expected to attract the type of broadly based support from the general public, public charities, and governmental units that is necessary to meet the public support requirements described above. For more information about the public support requirements, see Publication 557.

Total support. “Total support” includes contributions, membership fees, net income from unrelated business activities, and gross investment income, but does not include income from activities directly related to your exempt function.

Public support. “Public support” does not include contributions from any individual, corporation, or trust that exceed 2% of the organization’s total support during the five-year computation period. In applying the 2% limit, all contributions made by a donor and by any persons in a special relationship to the donor (for example, family members of the donor and entities controlled by the donor) are considered made by one person.

Note. You do not meet either of these public support tests if you receive almost all of your support from gross receipts from related activities and an insignificant amount of your support from governmental units and contributions made directly or indirectly by the general public.

Line 1b. Check this box if you normally receive (1) more than 33 $\frac{1}{3}$ % of your support from contributions, membership fees, and gross receipts (from permitted sources, see below) from admissions, sales of merchandise, performance of services, or furnishing of facilities in an activity that is not an unrelated trade or business, subject to certain limits described below; and (2) not more than 33 $\frac{1}{3}$ % of your support from gross investment income and net unrelated business income (less the amount of tax on unrelated business taxable income under section 511).

For this purpose, “permitted sources” are governmental units, public charities described in section 509(a)(1), and persons other than disqualified persons. For additional information, see Publication 557.

Gross receipts from permitted sources. Gross receipts from related activities received from a person or from any government agency are includible in any tax year only to the extent the gross receipts are not more than the greater of \$5,000 or 1% of the organization’s total support in that year.

Normally. Whether an organization “normally” meets these support tests generally is measured using a five-year computation period that includes the current tax year and four prior tax years. For a newly formed organization, the test is whether it can reasonably be expected to meet the 33 $\frac{1}{3}$ % support test and the not-more-than 33 $\frac{1}{3}$ % support test during its first five taxable years as a section 501(c)(3) organization. For factors considered in determining whether an organization can reasonably be expected to meet these tests, see Publication 557.



TIP For help determining if you meet one of the two public support tests described above, complete Schedule A (Form 990 or 990-EZ), Public Charity Status and Public Support, Parts II and III.

Line 1c. Check this box if you both (1) are organized and operated exclusively to receive, hold, invest, and administer property for and make expenditures to or for the benefit of a

state or municipal college or university (see below); and (2) normally receive a substantial part of your support from a governmental unit or from direct or indirect contributions from the general public, or from a combination of these sources.

The college or university you benefit must be:

- An agency or instrumentality of a state or political subdivision,
- Owned and operated by a state or political subdivision, or
- Owned and operated by an agency or instrumentality of one or more states or political subdivisions.

For this purpose, “support” does not include income received in the exercise or performance by the organization of its charitable, educational, or other purpose or function constituting the basis for exemption. See Publication 557 for additional information.

Line 2. If you checked one of the boxes in **Line 1** because you meet one of the public charity exceptions, do not complete the rest of this section. If you are organized and operated exclusively for tax-exempt purposes under section 501(c)(3) but do not meet one of the public charity tests listed in **Lines 1a – 1c**, you are a private foundation and must complete **Line 2**.

As a private foundation you are not tax exempt unless your organizing document contains specific provisions required by section 508(e). These specific provisions require that you operate to avoid liability for excise taxes under sections 4941(d) (acts of self-dealing), 4942 (undistributed income), 4943(c) (excess business holdings), 4944 (jeopardizing investments), and 4945(d) (taxable expenditures). Additional information regarding these private foundation excise taxes is available in Publication 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, and at www.irs.gov/Charities-&-Non-Profits/Private-Foundations/Private-Foundation-Excise-Taxes.

For samples of provisions that will meet the section 508(e) requirements, see Publication 557, Chapter 3, Section 501(c)(3) Organizations: Private Foundations.

Operation of state law. Some states have enacted statutory provisions that satisfy the requirements of section 508(e), subject to notations. Organizations that are organized in a state that has a statutory provision addressing the requirements of section 508(e) should be aware of their specific state requirements. Operation of state law is based on Rev. Rul. 75-38, 1975-1 C.B. 161.

Check **Line 2** to attest that either your organizing document contains the appropriate provisions or that the provisions are met by operation of state law.

Note. Private foundations are required to obtain advance approval from the IRS before making grants to individuals for travel, study, or similar purposes. Failure to do so will result in excise taxes under section 4945. Under section 4945, the excise tax does not apply to an individual grant awarded on an objective and nondiscriminatory basis pursuant to a procedure approved by the IRS in advance. Additional information regarding these rules is available at www.irs.gov/Charities-&-Non-Profits/Private-Foundations/Grants-to-Individuals.

To request advance approval of grantmaking procedures under section 4945(g) you must complete and submit Form 8940. A user fee must accompany the form. The advance approval request should be sent to the address indicated on Form 8940. It cannot be submitted with Form 1023-EZ. Additional information about advance approval of individual grant procedures is available at www.irs.gov/Charities-&-Non-Profits/Private-Foundations/Advance-Approval-of-Grant-Making-Procedures. Alternatively, if you do not wish to submit a Form 1023-EZ and a Form 8940, private foundations required to obtain advance approval may complete the full Form 1023 instead.

Part V. Reinstatement After Automatic Revocation

You should complete this section only if you have had your exempt status automatically revoked under section 6033(j)(1) of the Code 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 Rev. Proc. 2014-11, 2014-3 I.R.B. 411.

Rev. Proc. 2014-11 establishes several different procedures for reinstating organizations depending upon their size, number of times they have been automatically revoked, and the timeliness of filing for reinstatement. Therefore, you should review the revenue procedure and determine which section applies to you.

Note. You can apply using this form only if you are requesting reinstatement under section 4 or 7 of the revenue procedure. 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.

Line 1. Section 4 of Rev. Proc. 2014-11. Check this box if:

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

By checking this box, you are also attesting that your failure to file was not intentional and you have put in place procedures to file required returns or notices in the future.

Line 2. Section 7 of Rev. Proc. 2014-11. Check this box if you are seeking reinstatement under section 7 of Rev. Proc. 2014-11. By checking this box, you are agreeing to accept an effective date of reinstatement as of the date of filing this application.

Part VI. Signature

An officer, director, or trustee listed in Part I, line 8, who is authorized to sign for the organization must electronically sign Form 1023-EZ. To electronically sign Form 1023-EZ, the signer must check the "penalties of perjury" box in Part VI and type his or her name on the line provided. The signature must be accompanied by the title or authority of the signer and the date.

Paperwork Reduction Act Notice. The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	10 hr., 02 min.
Learning about the law or the form	2 hr., 30 min.
Preparing the form	5 hr., 33 min.
Copying, assembling, and sending the form to the IRS	48 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the tax form to this address. Instead, see [How To File](#), earlier.

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 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 a limited liability company (LLC)?</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 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
9.	<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
10.	<p>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 Publication 1828.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No

<p>11.</p>	<p>Are you a school, college, or university described in section 170(b)(1)(A)(ii)?</p> <p>An organization is a school if it:</p> <ol style="list-style-type: none"> 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. <p>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>	<p><input type="checkbox"/> Yes</p>	<p><input type="checkbox"/> No</p>
<p>12.</p>	<p>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>	<p><input type="checkbox"/> Yes</p>	<p><input type="checkbox"/> No</p>

<p>13.</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>14.</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>15.</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). 	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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<p>16.</p>	<p>Are you requesting classification as a supporting organization under section 509(a)(3)?</p> <p>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:</p> <ol style="list-style-type: none"> 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: <ol style="list-style-type: none"> 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). <p>See Publication 557 for more information.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<p>17.</p>	<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
<p>18.</p>	<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
<p>19.</p>	<p>Do you participate, or intend to participate, in partnerships (including entities treated as partnerships for federal tax purposes) in which you share profits and losses with partners other than section 501(c)(3) organizations?</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<p>20.</p>	<p>Do you sell, or intend to sell carbon credits or carbon offsets?</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<p>21.</p>	<p>Are you a Health Maintenance Organization (HMO)?</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No

22.	<p>Are you an Accountable Care Organization (ACO), or do you engage in or intend to engage in ACO activities?</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 www.irs.gov/uac/Tax-Exempt-Organizations-Participating-in-the-Medicare-Shared-Savings-Program-through-Accountable-Care-Organizations.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
23.	<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 Publication 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>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
24.	<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>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
25.	<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 www.irs.gov/Charities-&-Non-Profits/Private-Foundations/Private-Operating-Foundations.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
26.	<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

National Taxonomy of Exempt Entities (NTEE) Codes.

Arts, Culture, and Humanities		B80 Student Services, Organizations of Students	E11 Single Organization Support	G05 Research Institutes and/or Public Policy Analysis
A01 Alliance/Advocacy Organizations	B82 Scholarships, Student Financial Aid Services, Awards	E12 Fund Raising and/or Fund Distribution	G11 Single Organization Support	
A02 Management & Technical Assistance	B83 Student Sororities, Fraternities	E19 Nonmonetary Support N.E.C.	G12 Fund Raising and/or Fund Distribution	
A03 Professional Societies, Associations	B84 Alumni Associations	E20 Hospitals and Related Primary Medical Care Facilities	G19 Nonmonetary Support N.E.C.	
A05 Research Institutes and/or Public Policy Analysis	B90 Educational Services and Schools - Other	E21 Community Health Systems	G20 Birth Defects and Genetic Diseases	
A11 Single Organization Support	B92 Remedial Reading, Reading Encouragement	E22 Hospital, General	G25 Down Syndrome	
A12 Fund Raising and/or Fund Distribution	B94 Parent/Teacher Group	E24 Hospital, Specialty	G30 Cancer	
A19 Nonmonetary Support N.E.C.*	B99 Education N.E.C.	E30 Health Treatment Facilities, Primarily Outpatient	G40 Diseases of Specific Organs	
A20 Arts, Cultural Organizations - Multipurpose	Environmental Quality, Protection, and Beautification	E31 Group Health Practice (Health Maintenance Organizations)	G41 Eye Diseases, Blindness and Vision Impairments	
A23 Cultural, Ethnic Awareness	C01 Alliance/Advocacy Organizations	E32 Ambulatory Health Center, Community Clinic	G42 Ear and Throat Diseases	
A25 Arts Education	C02 Management & Technical Assistance	E40 Reproductive Health Care Facilities and Allied Services	G43 Heart and Circulatory System Diseases, Disorders	
A26 Arts Council/Agency	C03 Professional Societies, Associations	E42 Family Planning Centers	G44 Kidney Disease	
A30 Media, Communications Organizations	C05 Research Institutes and/or Public Policy Analysis	E50 Rehabilitative Medical Services	G45 Lung Disease	
A31 Film, Video	C11 Single Organization Support	E60 Health Support Services	G48 Brain Disorders	
A32 Television	C12 Fund Raising and/or Fund Distribution	E61 Blood Supply Related	G50 Nerve, Muscle and Bone Diseases	
A33 Printing, Publishing	C19 Nonmonetary Support N.E.C.	E62 Ambulance, Emergency Medical Transport Services	G51 Arthritis	
A34 Radio	C20 Pollution Abatement and Control Services	E65 Organ and Tissue Banks	G54 Epilepsy	
A40 Visual Arts Organizations	C27 Recycling Programs	E70 Public Health Program (Includes General Health and Wellness Promotion Services)	G60 Allergy Related Diseases G61 Asthma	
A50 Museum, Museum Activities	C30 Natural Resources Conservation and Protection	E80 Health, General and Financing	G70 Digestive Diseases, Disorders	
A51 Art Museums	C32 Water Resource, Wetlands Conservation and Management	E86 Patient Services - Entertainment, Recreation	G80 Specifically Named Diseases	
A52 Children's Museums	C34 Land Resources Conservation	E90 Nursing Services (General)	G81 AIDS	
A54 History Museums	C35 Energy Resources Conservation and Development	E91 Nursing, Convalescent Facilities	G83 Alzheimer's Disease	
A56 Natural History, Natural Science Museums	C36 Forest Conservation	E92 Home Health Care	G84 Autism	
A57 Science and Technology Museums	C40 Botanical, Horticultural, and Landscape Services	E99 Health - General and Rehabilitative N.E.C.	G90 Medical Disciplines	
A60 Performing Arts Organizations	C41 Botanical Gardens, Arboreta and Botanical Organizations	Mental Health, Crisis Intervention	G92 Biomedicine, Bioengineering	
A61 Performing Arts Centers	C42 Garden Club, Horticultural Program	F01 Alliance/Advocacy Organizations	G94 Geriatrics	
A62 Dance	C50 Environmental Beautification and Aesthetics	F02 Management & Technical Assistance	G96 Neurology, Neuroscience	
A63 Ballet	C60 Environmental Education and Outdoor Survival Programs	F03 Professional Societies, Associations	G98 Pediatrics	
A65 Theater	C99 Environmental Quality, Protection, and Beautification N.E.C.	F05 Research Institutes and/or Public Policy Analysis	G99 Diseases, Disorders, Medical Disciplines N.E.C.	
A68 Music	Animal-Related	F11 Single Organization Support	Medical Research	
A69 Symphony Orchestras	D01 Alliance/Advocacy Organizations	F12 Fund Raising and/or Fund Distribution	H01 Alliance/Advocacy Organizations	
A6A Opera	D02 Management & Technical Assistance	F19 Nonmonetary Support N.E.C.	H02 Management & Technical Assistance	
A6B Singing, Choral	D03 Professional Societies, Associations	F20 Alcohol, Drug and Substance Abuse, Dependency Prevention and Treatment	H03 Professional Societies, Associations	
A6C Music Groups, Bands, Ensembles	D05 Research Institutes and/or Public Policy Analysis	F21 Alcohol, Drug Abuse, Prevention Only	H05 Research Institutes and/or Public Policy Analysis	
A6E Performing Arts Schools	D11 Single Organization Support	F22 Alcohol, Drug Abuse, Treatment Only	H11 Single Organization Support	
A70 Humanities Organizations	D12 Fund Raising and/or Fund Distribution	F30 Mental Health Treatment - Multipurpose and N.E.C.	H12 Fund Raising and/or Fund Distribution	
A80 Historical Societies, Related Historical Activities	D19 Nonmonetary Support N.E.C.	F31 Psychiatric, Mental Health Hospital	H19 Nonmonetary Support N.E.C.	
A84 Commemorative Events	D20 Animal Protection and Welfare	F32 Community Mental Health Center	H20 Birth Defects, Genetic Diseases Research	
A90 Arts Service Organizations and Activities	D30 Wildlife Preservation, Protection	F33 Group Home, Residential Treatment Facility - Mental Health Related	H25 Down Syndrome Research	
A99 Arts, Culture, and Humanities N.E.C.	D31 Protection of Endangered Species	F40 Hot Line, Crisis Intervention Services	H30 Cancer Research	
Education	D32 Bird Sanctuary, Preserve	F42 Rape Victim Services	H40 Specific Organ Research	
B01 Alliance/Advocacy Organizations	D33 Fisheries Resources	F50 Addictive Disorders N.E.C.	H41 Eye Research	
B02 Management & Technical Assistance	D34 Wildlife Sanctuary, Refuge	F52 Smoking Addiction	H42 Ear and Throat Research	
B03 Professional Societies, Associations	D40 Veterinary Services	F53 Eating Disorder, Addiction	H43 Heart, Circulatory Research	
B05 Research Institutes and/or Public Policy Analysis	D50 Zoo, Zoological Society	F54 Gambling Addiction	H44 Kidney Research	
B11 Single Organization Support	D60 Other Services - Specialty Animals	F60 Counseling, Support Groups	H45 Lung Research	
B12 Fund Raising and/or Fund Distribution	D61 Animal Training, Behavior	F70 Mental Health Disorders	H48 Brain Disorders Research	
B19 Nonmonetary Support N.E.C.	D99 Animal-Related N.E.C.	F80 Mental Health Association, Multipurpose	H50 Nerve, Muscle, Bone Research	
B20 Elementary, Secondary Education, K - 12	Health - General and Rehabilitative	F89 Mental Health, Crisis Intervention N.E.C.	H51 Arthritis Research	
B21 Kindergarten, Preschool, Nursery School, Early Admissions	E01 Alliance/Advocacy Organizations	Diseases, Disorders, Medical Disciplines	H54 Epilepsy Research	
B24 Primary, Elementary Schools	E02 Management & Technical Assistance	G01 Alliance/Advocacy Organizations	H60 Allergy Related Disease Research	
B25 Secondary, High School	E03 Professional Societies, Associations	G02 Management & Technical Assistance	H61 Asthma Research	
B28 Specialized Education Institutions	E05 Research Institutes and/or Public Policy Analysis	G03 Professional Societies, Associations	H70 Digestive Disease, Disorder Research	
B30 Vocational, Technical Schools			H80 Specifically Named Diseases Research	
B40 Higher Education Institutions			H81 AIDS Research	
B41 Community or Junior Colleges			H83 Alzheimer's Disease Research	
B42 Undergraduate College (4-year)			H84 Autism Research	
B43 University or Technological Institute			H90 Medical Specialty Research	
B50 Graduate, Professional Schools (Separate Entities)			H92 Biomedicine, Bioengineering Research	
B60 Adult, Continuing Education			H94 Geriatrics Research	
B70 Libraries			H96 Neurology, Neuroscience Research	

National Taxonomy of Exempt Entities (NTEE) Codes. (Continued)

Crime, Legal Related	Housing, Shelter	N6A Golf	P70 Residential, Custodial Care
I01 Alliance/Advocacy Organizations	L01 Alliance/Advocacy Organizations	N70 Amateur Sports Competitions	P72 Half-Way House (Short-Term Residential Care)
I02 Management & Technical Assistance	L02 Management & Technical Assistance	N71 Olympics Committees and Related International Competitions	P73 Group Home (Long Term)
I03 Professional Societies, Associations	L03 Professional Societies, Associations	N72 Special Olympics	P74 Hospice
I05 Research Institutes and/or Public Policy Analysis	L05 Research Institutes and/or Public Policy Analysis	N80 Professional Athletic Leagues	P75 Senior Continuing Care Communities
I11 Single Organization Support	L11 Single Organization Support	N99 Recreation, Sports, Leisure, Athletics N.E.C.	P80 Services to Promote the Independence of Specific Populations
I12 Fund Raising and/or Fund Distribution	L12 Fund Raising and/or Fund Distribution	Youth Development	P81 Senior Centers, Services
I19 Nonmonetary Support N.E.C.	L19 Nonmonetary Support N.E.C.	O01 Alliance/Advocacy Organizations	P82 Developmentally Disabled Centers, Services
I20 Crime Prevention N.E.C.	L20 Housing Development, Construction, Management	O02 Management & Technical Assistance	P84 Ethnic, Immigrant Centers, Services
I21 Delinquency Prevention	L21 Public Housing Facilities	O03 Professional Societies, Associations	P85 Homeless Persons Centers, Services
I23 Drunk Driving Related	L22 Senior Citizens' Housing/ Retirement Communities	O05 Research Institutes and/or Public Policy Analysis	P86 Blind/Visually Impaired Centers, Services
I30 Correctional Facilities N.E.C.	L25 Housing Rehabilitation	O11 Single Organization Support	P87 Deaf/Hearing Impaired Centers, Services
I31 Transitional Care, Half-Way House for Offenders, Ex-Offenders	L30 Housing Search Assistance	O12 Fund Raising and/or Fund Distribution	P99 Human Services - Multipurpose and Other N.E.C.
I40 Rehabilitation Services for Offenders	L40 Low-Cost Temporary Housing	O19 Nonmonetary Support N.E.C.	International, Foreign Affairs, and National Security
I43 Services to Prisoners and Families - Multipurpose	L41 Homeless, Temporary Shelter For	O20 Youth Centers, Clubs, Multipurpose	Q01 Alliance/Advocacy Organizations
I44 Prison Alternatives	L50 Housing Owners, Renters Organizations	O21 Boys Clubs	Q02 Management & Technical Assistance
I50 Administration of Justice, Courts	L80 Housing Support Services -- Other	O22 Girls Clubs O23 Boys and Girls Clubs (Combined)	Q03 Professional Societies, Associations
I51 Dispute Resolution, Mediation Services	L81 Home Improvement and Repairs	O30 Adult, Child Matching Programs	Q05 Research Institutes and/or Public Policy Analysis
I60 Law Enforcement Agencies (Police Departments)	L82 Housing Expense Reduction Support	O31 Big Brothers, Big Sisters	Q11 Single Organization Support
I70 Protection Against, Prevention of Neglect, Abuse, Exploitation	L99 Housing, Shelter N.E.C.	O40 Scouting Organizations	Q12 Fund Raising and/or Fund Distribution
I71 Spouse Abuse, Prevention of	Public Safety, Disaster Preparedness, and Relief	O41 Boy Scouts of America	Q19 Nonmonetary Support N.E.C.
I72 Child Abuse, Prevention of	M01 Alliance/Advocacy Organizations	O42 Girl Scouts of the U.S.A.	Q20 Promotion of International Understanding
I73 Sexual Abuse, Prevention of	M02 Management & Technical Assistance	O43 Camp Fire	Q21 International Cultural Exchange
I80 Legal Services	M03 Professional Societies, Associations	O44 Youth Development Programs, Other	Q22 International Student Exchange and Aid
I83 Public Interest Law, Litigation	M05 Research Institutes and/or Public Policy Analysis	O51 Youth Community Service Clubs	Q23 International Exchanges, N.E.C.
I99 Crime, Legal Related N.E.C.	M11 Single Organization Support	O52 Youth Development - Agricultural	Q30 International Development, Relief Services
Employment, Job Related	M12 Fund Raising and/or Fund Distribution	O53 Youth Development - Business	Q31 International Agricultural Development
J01 Alliance/Advocacy Organizations	M19 Nonmonetary Support N.E.C.	O54 Youth Development - Citizenship Programs	Q32 International Economic Development
J02 Management & Technical Assistance	M20 Disaster Preparedness and Relief Services	O55 Youth Development - Religious Leadership	Q33 International Relief
J03 Professional Societies, Associations	M23 Search and Rescue Squads, Services	O99 Youth Development N.E.C.	Q40 International Peace and Security
J05 Research Institutes and/or Public Policy Analysis	M24 Fire Prevention, Protection, Control	Human Services - Multipurpose and Other	Q41 Arms Control, Peace Organizations
J11 Single Organization Support	M40 Safety Education	P01 Alliance/Advocacy Organizations	Q42 United Nations Association
J12 Fund Raising and/or Fund Distribution	M41 First Aid Training, Services	P02 Management & Technical Assistance	Q43 National Security, Domestic
J19 Nonmonetary Support N.E.C.	M42 Automotive Safety	P03 Professional Societies, Associations	Q70 International Human Rights
J20 Employment Procurement Assistance, Job Training	M99 Public Safety, Disaster Preparedness, and Relief N.E.C.	P05 Research Institutes and/or Public Policy Analysis	Q71 International Migration, Refugee Issues
J21 Vocational Counseling, Guidance and Testing	Recreation, Sports, Leisure, Athletics	P11 Single Organization Support	Q99 International, Foreign Affairs, and National Security N.E.C.
J22 Vocational Training	N01 Alliance/Advocacy Organizations	P12 Fund Raising and/or Fund Distribution	Civil Rights, Social Action, Advocacy
J30 Vocational Rehabilitation	N02 Management & Technical Assistance	P19 Nonmonetary Support N.E.C.	R01 Alliance/Advocacy Organizations
J32 Goodwill Industries	N03 Professional Societies, Associations	P20 Human Service Organizations - Multipurpose	R02 Management & Technical Assistance
J33 Sheltered Remunerative Employment, Work Activity Center N.E.C.	N05 Research Institutes and/or Public Policy Analysis	P21 American Red Cross	R03 Professional Societies, Associations
J40 Labor Unions, Organizations	N11 Single Organization Support	P22 Urban League	R05 Research Institutes and/or Public Policy Analysis
J99 Employment, Job Related N.E.C.	N12 Fund Raising and/or Fund Distribution	P24 Salvation Army	R11 Single Organization Support
Food, Agriculture, and Nutrition	N19 Nonmonetary Support N.E.C.	P26 Volunteers of America	R12 Fund Raising and/or Fund Distribution
K01 Alliance/Advocacy Organizations	N20 Recreational and Sporting Camps	P27 Young Men's or Women's Associations (YMCA, YWCA, YWHA, YMHA)	R19 Nonmonetary Support N.E.C.
K02 Management & Technical Assistance	N30 Physical Fitness and Community Recreational Facilities	P28 Neighborhood Centers, Settlement Houses	R20 Civil Rights, Advocacy for Specific Groups
K03 Professional Societies, Associations	N31 Community Recreational Centers	P29 Thrift Shops	R22 Minority Rights
K05 Research Institutes and/or Public Policy Analysis	N32 Parks and Playgrounds	P30 Children's, Youth Services	R23 Disabled Persons' Rights
K11 Single Organization Support	N40 Sports Training Facilities, Agencies	P31 Adoption	R24 Women's Rights
K12 Fund Raising and/or Fund Distribution	N50 Recreational, Pleasure, or Social Club	P32 Foster Care	R25 Seniors' Rights
K19 Nonmonetary Support N.E.C.	N52 Fairs, County and Other	P33 Child Day Care	R26 Lesbian, Gay Rights
K20 Agricultural Programs	N60 Amateur Sports Clubs, Leagues, N.E.C.	P34 Family Services	R30 Intergroup, Race Relations
K25 Farmland Preservation	N61 Fishing, Hunting Clubs	P40 Single Parent Agencies, Services	R40 Voter Education, Registration
K26 Livestock Breeding, Development, Management	N62 Basketball	P42 Family Violence Shelters, Services	R60 Civil Liberties Advocacy
K28 Farm Bureau, Grange	N63 Baseball, Softball	P43 Family Violence Shelters, Services	R61 Reproductive Rights
K30 Food Service, Free Food Distribution Programs	N64 Soccer Clubs, Leagues	P44 Homemaker, Home Health Aide	R62 Right to Life
K31 Food Banks, Food Pantries	N65 Football Clubs, Leagues	P45 Family Services, Adolescent Parents	R63 Censorship, Freedom of Speech and Press Issues
K34 Congregate Meals	N66 Tennis, Racquet Sports Clubs, Leagues	P46 Family Counseling	R67 Right to Die, Euthanasia Issues
K35 Eatery, Agency, Organization Sponsored	N67 Swimming, Water Recreation	P50 Personal Social Services	R99 Civil Rights, Social Action, Advocacy N.E.C.
K36 Meals on Wheels	N68 Winter Sports (Snow and Ice)	P51 Financial Counseling, Money Management	
K40 Nutrition Programs	N69 Equestrian, Riding	P52 Transportation, Free or Subsidized	
K50 Home Economics		P58 Gift Distribution	
K99 Food, Agriculture, and Nutrition N.E.C.		P60 Emergency Assistance (Food, Clothing, Cash)	
		P61 Travelers' Aid	
		P62 Victims' Services	

