

# Instructions for Form 1023

(Rev. January 2020)

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

Volume 4 of 4



Department of the Treasury  
**Internal Revenue Service**

Instructions for Form 1023 (Rev. 01-2020) Catalog Number 49190N  
Department of the Treasury **Internal Revenue Service** [www.irs.gov](http://www.irs.gov)



Visit the Accessibility  
Page on [IRS.gov](http://IRS.gov)

This page is intentionally left blank

## **Successor**

An organization that took over:

- a.** More than a negligible amount of the activities that were previously conducted by another organization,
- b.** 25% or more of the fair market value of the net assets of another organization, or
- c.** Was established upon the conversion of an organization from for-profit to non-profit status.

**Trust**

A trust is an entity that may be formed by a trust agreement or declaration of trust. A trust may also be formed through a will.

**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.

**Unrelated  
business  
income**

Income from a trade or business regularly conducted by an exempt organization and not substantially related to the performance by the organization of its exempt purpose or function. See Pub. 598.

**Unusual grant** Substantial contribution or bequest from a disinterested person that, by its size, adversely affects classification as a public charity. It is:

- a.** Unusual,
- b.** Unexpected, and
- c.** Received from an unrelated party.

# Appendix D: National Taxonomy of Exempt Entities (NTEE) Codes

<b>Arts, Culture &amp; Humanities</b>	
<b>Code</b>	
A01	Alliances & Advocacy
A02	Management & Technical Assistance
A03	Professional Societies & Associations
A05	Research Institutes & Public Policy Analysis
A11	Single Organization Support

A12	Fund Raising & Fund Distribution
A19	Support N.E.C.
A20	Arts & Culture
A23	Cultural & Ethnic Awareness
A24	Folk Arts
A25	Art Education
A26	Arts & Humanities Councils & Agencies
A27	Community Celebrations
A30	Media & Communications
A31	Film & Video

A32	Television
A33	Printing & Publishing
A34	Radio
A40	Visual Arts
A50	Museums
A51	Art Museums
A52	Children's Museums
A54	History Museums
A56	Natural History & Natural Science Museums
A57	Science & Technology Museums

A60	Performing Art
A61	Performing Arts Centers
A62	Dance
A63	Ballet
A65	Theater
A68	Music
A69	Symphony Orchestras
A6A	Opera
A6B	Singing & Choral Groups
A6C	Bands & Ensembles
A6E	Performing Arts Schools

A70	Humanities Organizations
A80	Historical Organizations
A82	Historical Societies & Historic Preservation
A84	Commemorative Events
A90	Arts Service
A99	Arts, Culture & Humanities N.E.C.
<b>Education</b>	
<b>Code</b>	
B01	Alliances & Advocacy Organizations

B02	Management & Technical Assistance
B03	Professional Society & Associations
B05	Research Institutes & Public Policy Analysis
B11	Single Organization Support
B12	Fundraising & Fund Distribution
B19	Support N.E.C.
B20	Elementary & Secondary Schools
B21	Preschools
B24	Primary & Elementary Schools
B25	Secondary & High Schools

B28	Special Education
B29	Charter Schools
B30	Vocational & Technical Schools
B40	Higher Education Institutions
B41	Two-Year Colleges
B42	Two-Year Colleges
B43	Undergraduate Colleges
B50	Graduate & Professional Schools
B60	Adult Education
B70	Libraries
B80	Student Services

B82	Scholarships & Student Financial Aid
B83	Student Sororities & Fraternities
B84	Alumni Associations
B90	Educational Services
B92	Remedial Reading & Encouragement
B94	Parent & Teacher Groups
B99	Education N.E.C.

# Environment

## Code

C01	Alliances & Advocacy
C02	Management & Technical Assistance
C03	Professional Societies & Associations
C05	Research Institutes & Public Policy Analysis
C11	Single Organization Support
C12	Fundraising & Fund Distribution
C19	Support N.E.C.

C20	Pollution Abatement & Control
C27	Recycling
C30	Natural Resources Conservation & Protection
C32	Water Resources, Wetland Conservation & Management
C34	Land Resources Conservation
C35	Energy Resources Conservation & Development
C36	Forest Conservation
C40	Botanical, Horticultural & Landscape Services
C41	Botanical Gardens & Arboreta

C42	Garden Clubs
C50	Environmental Beautification
C60	Environmental Education
C99	Environmental N.E.C.
<b>Animal-Related</b>	
<b>Code</b>	
D01	Alliance & Advocacy
D02	Management & Technical Assistance
D03	Professional Societies & Associations

D05	Research Institutes & Public Policy Analysis
D11	Single Organization Support
D12	Fundraising & Fund Distribution
D19	Support N.E.C.
D20	Animal Protection & Welfare
D30	Wildlife Preservation & Protection
D31	Protection of Endangered Species
D32	Bird Sanctuaries
D33	Fisheries Resources
D34	Wildlife Sanctuaries

D40	Veterinary Services
D50	Zoos & Aquariums
D60	Animal Services N.E.C.
D61	Animal Training
D99	Animal Related N.E.C.
<b>Health Care</b>	
<b>Code</b>	
E01	Alliances & Advocacy
E02	Management & Technical Assistance

E03	Professional Societies & Associations
E05	Research Institutes & Public Policy Analysis
E11	Single Organization Support
E12	Fundraising & Fund Distribution
E19	Support N.E.C.
E20	Hospitals
E21	Community Health Systems
E22	General Hospitals
E24	Specialty Hospitals
E30	Ambulatory & Primary Health Care

E31	Group Health Practices
E32	Community Clinics
E40	Reproductive Health Care
E42	Family Planning
E50	Rehabilitative Care
E60	Health Support
E61	Blood Banks
E62	Emergency Medical Services & Transport
E65	Organ & Tissue Banks
E6A	Pharmacies & Drugstores

E70	Public Health
E80	Health (General & Financing)
E86	Patient & Family Support
E90	Nursing
E91	Nursing Facilities
E92	Home Health Care
E99	Health Care N.E.C.
<b>Mental Health &amp; Crisis Intervention</b>	
<b>Code</b>	
F01	Alliances & Advocacy

F02	Management & Technical Assistance
F03	Professional Societies & Associations
F05	Research Institutes & Public Policy Analysis
F11	Single Organization Support
F12	Fundraising & Fund Distribution
F19	Support N.E.C.
F20	Substance Abuse Dependency, Prevention & Treatment
F21	Substance Abuse Prevention
F22	Substance Abuse Treatment

F30	Mental Health Treatment
F31	Psychiatric Hospitals
F32	Community Mental Health Centers
F33	Residential Mental Health Treatment
F40	Hot Line & Crisis Intervention
F42	Sexual Assault Services
F50	Addictive Disorders N.E.C.
F52	Smoking Addiction
F53	Eating Disorders & Addictions
F54	Gambling Addiction

F60	Counseling
F70	Mental Health Disorders
F80	Mental Health Associations
F99	Mental Health & Crisis Intervention N.E.C.

**Voluntary Health Associations & Medical Disciplines**

**Code**

G01	Alliances & Advocacy
G02	Management & Technical Assistance

G03	Professional Societies & Associations
G05	Research Institute & Public Policy Analysis
G11	Single Organization Support
G12	Fundraising & Fund Distribution
G19	Support N.E.C.
G20	Birth Defects & Genetic Diseases
G25	Down Syndrome
G30	Cancer
G32	Breast Cancer
G40	Diseases of Specific Organs

G41	Eye Diseases, Blindness & Vision Impairments
G42	Ear & Throat Diseases
G43	Heart & Circulator System Diseases & Disorders
G44	Kidney Diseases
G45	Lung Diseases
G48	Brain Disorder
G50	Nerve, Muscle, & Bone Diseases
G51	Arthritis
G54	Epilepsy
G60	Allergy Related Diseases

G61	Asthma
G70	Digestive Diseases & Disorders
G80	Specific Named Disorders
G81	AIDS
G83	Alzheimer's Diseases
G84	Autism
G90	Medical Disciplines
G92	Biomedicine & Bioengineering
G94	Geriatrics
G96	Neurology & Neuroscience
G98	Pediatrics

G99	Voluntary Health Associations, Medical Disciplines N.E.C.
G9B	Surgical Specialties
<b>Medical Research</b>	
<b>Code</b>	
H01	Alliances & Advocacy
H02	Management & Technical Assistance
H03	Professional Societies & Associations
H05	Research Institute & Public Policy Analysis
H11	Single Organization Support

H12	Fundraising & Fund Distribution
H19	Support N.E.C.
H20	Birth Defects & Genetic Diseases Research
H25	Down Syndrome Research
H30	Cancer Research
H32	Breast Cancer Research
H40	Diseases of Specific Organs Research
H41	Eye Diseases, Blindness & Vision Impairments Research
H42	Ear & Throat Diseases Research

H43	Heart & Circulatory System Diseases & Disorders Research
H44	Kidney Diseases Research
H45	Lung Diseases Research
H48	Brain Disorders Research
H50	Nerve, Muscle & Bone Diseases Research
H51	Arthritis Research
H54	Epilepsy Research
H60	Allergy-Related Diseases Research
H61	Asthma Research

H70	Digestive Diseases & Disorders Research
H80	Specifically Named Diseases Research
H81	AIDS Research
H83	Alzheimer's Disease Research
H84	Autism Research
H90	Medical Disciplines Research
H92	Biomedicine & Bioengineering Research
H94	Geriatrics Research
H96	Neurology & Neuroscience Research

H98	Pediatrics Research
H99	Medical Research N.E.C.
H9B	Surgical Specialties Research
<b>Crime &amp; Legal-Related</b>	
<b>Code</b>	
I01	Alliances & Advocacy
I02	Management & Technical Assistance
I03	Professional Societies & Associations
I05	Research Institutes & Public Policy Analysis

I11	Single Organization Support
I12	Fundraising & Fund Distribution
I19	Support N.E.C.
I20	Crime Prevention
I21	Youth Violence Prevention
I23	Drunk Driving-Related
I30	Correctional Facilities
I31	Half-Way Houses for Offenders & Ex-Offenders
I40	Rehabilitation Services for Offenders
I43	Inmate Support

I44	Prison Alternatives
I50	Administration of Justice
I51	Dispute Resolution & Mediation
I60	Law Enforcement
I70	Protection Against Abuse
I71	Spouse Abuse Prevention
I72	Child Abuse Prevention
I73	Sexual Abuse Prevention
I80	Legal Services
I83	Public Interest Law
I99	Crime & Legal-Related N.E.C.

# **Employment**

## **Code**

J01	Alliances & Advocacy
J02	Management & Technical Assistance
J03	Professional Societies & Associations
J05	Single Organization Support
J11	Consumer Lending
J12	Fundraising & Fund Distribution
J19	Support N.E.C.

J20	Employment Preparation & Procurement
J21	Vocational Counseling
J22	Job Training
J30	Vocational Rehabilitation
J32	Goodwill Industries
J33	Sheltered Employment
J40	Labor Unions
J99	Employment N.E.C.

# **Food, Agriculture & Nutrition**

## **Code**

K01	Alliances & Advocacy
K02	Management & Technical Assistance
K03	Professional Societies & Associations
K05	Research Institutes & Public Policy Analysis
K11	Single Organization Support
K12	Fundraising & Fund Distribution
K19	Support N.E.C.

K20	Agricultural Programs
K25	Farmland Preservation
K26	Animal Husbandry
K28	Farm Bureaus & Granges
K2A	Other Vegetable (except Potato) & Melon Farming
K2B	Soil Preparation, Planting, & Cultivating
K2C	Wineries
K30	Food Programs
K31	Food Banks & Pantries
K34	Congregate Meals

K35	Soup Kitchens
K36	Meals on Wheels
K40	Nutrition
K50	Home Economics
K6A	Meat Markets
K6B	Confectionery & Nut Stores
K6C	Caterers
K6D	Mobile Food Services
K6E	Drinking Places
K6F	Snack Nonalcoholic Beverage Bars
K90	Limited-Service Restaurants

K91	Supermarkets & Other Grocery (except Convenience) Stores
K92	Convenience Stores
K93	Fruit & Vegetable Markets
K94	All Other Specialty Food Stores
K95	Food (Health) Supplement Stores
K96	Warehouse Clubs & Supercenters
K97	Food Service Contractors
K98	Full-Service Restaurants
K99	Food, Agriculture & Nutrition N.E.C.

# Housing & Shelter

## Code

L01	Alliances & Advocacy
L02	Management & Technical Assistance
L03	Professional Societies & Associations
L05	Research Institutes & Public Policy Analysis
L11	Single Organization Support
L12	Fundraising & Fund Distribution
L19	Support N.E.C.

L20	Housing Development, Construction & Management
L21	Low-Income & Subsidized Rental Housing
L22	Senior Citizens' Housing & Retirement Communities
L24	Independent Housing for People with Disabilities
L25	Housing Rehabilitation
L30	Housing Search Assistance
L40	Temporary Housing
L41	Homeless Shelters

L4A	Hotels (except Casino Hotels) & Motels
L4B	Bed and Breakfast Inns
L50	Homeowners & Tenants Associations
L80	Housing Support
L81	Home Improvement & Repairs
L82	Housing Expense Reduction Support
L99	Housing & Shelter N.E.C.

# **Public Safety, Disaster Preparedness & Relief**

## **Code**

M01	Alliances & Advocacy
M02	Management & Technical Assistance
M03	Professional Societies & Associations
M05	Research Institutes & Public Policy Analysis
M11	Single Organization Support
M12	Fundraising & Fund Distribution

M19	Support N.E.C.
M20	Disaster Preparedness & Relief Services
M23	Search & Rescue Squads
M24	Fire Prevention
M40	Safety Education
M41	First Aid
M42	Automotive Safety
M60	Public Safety Benevolent Associations
M99	Public Safety, Disaster Preparedness & Relief N.E.C.

## **Recreation & Sports**

### **Code**

N01	Alliances & Advocacy
N02	Employment Services
N03	Professional Societies & Associations
N05	Research Institutes & Public Policy Analysis
N11	Single Organization Support
N12	Fundraising & Fund Distribution
N19	Support N.E.C.

N20	Camps
N2A	RV (Recreational Vehicle) Parks & Campgrounds
N2B	Recreational and Vacation Camps (Except Campgrounds)
N30	Physical Fitness & Community Recreational Facilities
N31	Community Recreational Centers
N32	Parks & Playgrounds
N40	Sports Training Facilities, Agencies
N50	Recreational Clubs
N52	Fairs

N60	Amateur Sports
N61	Fishing & Hunting
N62	Basketball
N63	Baseball & Softball
N64	Soccer
N65	Football
N66	Racquet Sports
N67	Swimming & Other Water Recreation
N68	Winter Sports
N69	Equestrian

N6A	Golf
N70	Amateur Sports Competitions
N71	Olympics
N72	Special Olympics
N80	Professional Athletic Leagues
N99	Recreation & Sports N.E.C.
<b>Youth Development</b>	
<b>Code</b>	
001	Alliances & Advocacy
002	Management & Technical Assistance

003	Professional Societies & Associations
005	Research Institutes & Public Policy Analysis
011	Single Organization Support
012	Fundraising & Fund Distribution
019	Support N.E.C.
020	Youth Centers & Clubs
021	Boys Clubs
022	Girls Clubs
023	Boys & Girls Clubs
030	Adult & Child - Matching Programs

O31	Big Brothers & Big Sisters
O40	Scouting
O41	Boy Scouts of America
O42	Girl Scouts of the U.S.A.
O43	Camp Fire
O50	Youth Development Programs
O51	Youth Community Service Clubs
O52	Youth Development - Agricultural
O53	Youth Development - Business
O54	Youth Development - Citizenship

O55	Youth Development - Religious Leadership
O99	Youth Development N.E.C.
<b>Human Services</b>	
<b>Code</b>	
P01	Alliances & Advocacy
P02	Management & Technical Assistance
P03	Professional Societies & Associations
P05	Research Institutes & Public Policy Analysis
P11	Single Organization Support

P12	Fundraising & Fund Distribution
P19	Support N.E.C.
P20	Human Service Organizations
P21	American Red Cross
P22	Urban League
P24	Salvation Army
P26	Volunteers of America
P27	Young Men's or Women Associations
P28	Neighborhood Centers
P29	Thrift Shops

P30	Children & Youth Services
P31	Adoption
P32	Foster Care
P33	Child Day Care
P40	Family Services
P42	Single Parent Agencies
P43	Family Violence Shelters, Services
P44	In-Home Assistance
P45	Family Services for Adolescent Parents
P46	Family Counseling

P47	Pregnancy Centers
P50	Personal Social Services
P51	Financial Counseling
P52	Transportation Assistance
P58	Gift Distribution
P60	Emergency Assistance
P61	Travelers' Aid
P62	Victims' Services
P70	Residential Care & Adult Day Programs
P71	Adult Day Care

P73	Group Homes
P74	Hospices
P75	Supportive Housing for Older Adults
P76	Homes for Children & Adolescents
P7A	Residential Intellectual & Developmental Disability Facilities (Group Homes, Intermediate Care Facilities & Hospitals)
P80	Centers to Support the Independence of Specific Populations
P81	Senior Centers
P82	Developmentally Disabled Centers

P83	Womens' Centers
P84	Ethnic & Immigrant Centers
P85	Homeless Centers
P86	Blind & Visually Impaired Centers
P87	Deaf & Hearing Impaired Centers
P88	LGBT Centers
P99	Human Services N.E.C.
<b>International, Foreign Affairs &amp; National Security</b>	
<b>Code</b>	
Q01	Alliances & Advocacy

Q02	Management & Technical Assistance
Q03	Professional Societies & Associations
Q05	Research Institutes & Public Policy Analysis
Q11	Single Organization Support
Q12	Fundraising & Fund Distribution
Q19	Support N.E.C.
Q20	Promotion of International Understanding
Q21	International Cultural Exchange
Q22	International Academic Exchange

Q23	International Exchange N.E.C.
Q30	International Development
Q31	International Agricultural Development
Q32	International Economic Development
Q33	International Relief
Q35	International Democracy & Civil Society Development
Q40	International Peace & Security
Q41	Arms Control & Peace
Q42	United Nations Associations

Q43	National Security
Q50	International Affairs, Foreign Policy & Globalization
Q51	International Economic & Trade Policy
Q70	International Human Rights
Q71	International Migration & Refugee Issues
Q99	International, Foreign Affairs & National Security N.E.C.

# **Civil Rights, Social Action & Advocacy**

## **code**

R01	Alliances & Advocacy Organizations
R02	Management & Technical Assistance
R03	Professional Societies & Associations
R05	Research Institutes & Public Policy Analysis
R11	Single Organization Support
R12	Fundraising & Fund Distribution

R19	Support N.E.C.
R20	Civil Rights
R22	Minority Rights
R23	Disabled Persons' Rights
R24	Womens' Rights
R25	Seniors' Rights
R26	Lesbian & Gay Rights
R28	Childrens' Rights
R30	Intergroup & Race Relations
R40	Voter Education & Registration
R60	Civil Liberties

R61	Reproductive Rights
R62	Right to Life
R63	Censorship, Freedom of Speech & Press
R67	Right to Die & Euthanasia
R99	Civil Rights, Social Action & Advocacy N.E.C.
<b>Community Improvement &amp; Capacity Building</b>	
<b>Code</b>	
S01	Alliances & Advocacy

S02	Management & Technical Assistance
S03	Professional Societies & Associations
S05	Research Institutes & Public Policy Analysis
S11	Single Organization Support
S12	Fund Raising & Fund Distribution
S19	Support N.E.C.
S20	Community & Neighborhood Development
S21	Community Coalitions
S22	Neighborhood & Block Associations

S30	Economic Development
S31	Urban & Community Economic Development
S32	Rural Economic Development
S40	Business & Industry
S41	Chambers of Commerce & Business Leagues
S43	Small Business Development
S46	Boards of Trade
S47	Real Estate Associations
S50	Nonprofit Management
S80	Community Service Clubs

S81	Womens' Service Clubs
S82	Mens' Service Clubs
S99	Community Improvement & Capacity Building N.E.C.
<b>Philanthropy, Volunteerism &amp; Grantmaking Foundations</b>	
<b>Code</b>	
T01	Alliances & Advocacy
T02	Management & Technical Assistance
T03	Professional Societies & Associations

T05	Research Institutes & Public Policy Analysis
T11	Single Organization Support
T12	Fundraising & Fund Distribution
T19	Support N.E.C.
T20	Private Grantmaking Foundations
T21	Corporate Foundations
T22	Private Independent Foundations
T23	Private Operating Foundations
T30	Public Foundations
T31	Community Foundations

T40	Volunteerism Promotion
T50	Philanthropy, Charity & Volunteerism Promotion
T70	Federated Giving Programs
T90	Named Trusts N.E.C.
T99	Philanthropy, Voluntarism & Grantmaking Foundations N.E.C.
<b>Science &amp; Technology</b>	
<b>Code</b>	
U01	Alliances & Advocacy
U02	Management & Technical Assistance

U03	Professional Societies & Associations
U05	Research Institutes & Public Policy Analysis
U11	Single Organization Support
U12	Fundraising & Fund Distribution
U19	Support N.E.C.
U20	General Science
U21	Marine Science & Oceanography
U30	Physical & Earth Sciences
U31	Astronomy
U33	Chemistry & Chemical Engineering

U34	Mathematics
U36	Geology
U40	Engineering & Technology
U41	Computer Science
U42	Engineering
U50	Biological & Life Sciences Research
U99	Science & Technology N.E.C.
<b>Social Science</b>	
<b>Code</b>	
V01	Alliances & Advocacy

V02	Management & Technical Assistance
V03	Professional Societies & Associations
V05	Research Institutes & Public Policy Analysis
V11	Single Organization Support
V12	Fund Raising & Fund Distribution
V19	Support N.E.C.
V20	Social Science
V21	Anthropology & Sociology
V22	Economics

V23	Behavioral Science
V24	Political Science
V25	Population Studies
V26	Law & Jurisprudence
V30	Interdisciplinary Research
V31	Black Studies
V32	Women's Study
V33	Ethnic Studies
V34	Urban Studies
V35	International Studies
V36	Gerontology

V37	Labor Studies
V99	Social Science N.E.C.
<b>Public &amp; Societal Benefit</b>	
<b>Code</b>	
W01	Alliances & Advocacy
W02	Management & Technical Assistance
W03	Professional Societies & Associations
W05	Research Institutes & Public Policy Analysis
W11	Single Organization Support

W12	Fundraising & Fund Distribution
W19	Support N.E.C.
W20	Government & Public Administration
W22	Public Finance, Taxation & Monetary Policy
W24	Citizen Participation
W30	Military & Veterans' Organizations
W40	Public Transportation Systems
W50	Telecommunications
W60	Financial Institutions
W61	Credit Unions

W70	Leadership Development
W80	Public Utilities
W90	Consumer Protection
W99	Public & Societal Benefit N.E.C.
<b>Religion-Related</b>	
<b>Code</b>	
X01	Alliances & Advocacy
X02	Management & Technical Assistance
X03	Professional Societies & Associations

X05	Research Institutes & Public Policy Analysis
X11	Single Organization Support
X12	Fundraising & Fund Distribution
X19	Support N.E.C.
X20	Christianity
X21	Protestant
X22	Roman Catholic
X30	Judaism
X40	Islam
X50	Buddhism

X70	Hinduism
X80	Religious Media & Communications
X81	Religious Film & Video
X82	Religious Television
X83	Religious Printing & Publishing
X84	Religious Radio
X90	Interfaith Coalitions
X99	Religion Related, N.E.C.

## **Mutual & Membership Benefit**

### **Code**

Y01	Alliances & Advocacy
Y02	Management & Technical Assistance
Y03	Professional Societies & Associations
Y05	Research Institutes & Public Policy Analysis
Y11	Single Organization Support
Y12	Fundraising & Fund Distribution
Y19	Support N.E.C.

Y20	Insurance Providers
Y22	Local Benevolent Life Insurance Associations
Y23	Mutual Insurance Companies & Associations
Y24	Supplemental Unemployment Compensation
Y25	State-Sponsored Workers' Compensation Reinsurance Organizations
Y30	Pension & Retirement Funds
Y33	Teachers' Retirement Fund Associations
Y34	Employee-Funded Pension Trusts

Y35	Multi-Employer Pension Plans
Y40	Fraternal Societies
Y41	Fraternal Beneficiary Societies
Y42	Domestic Fraternal Societies
Y43	Voluntary Employees Beneficiary Associations (Non-Government)
Y44	Voluntary Employees Beneficiary Associations (Government)
Y50	Cemeteries
Y99	Mutual & Membership Benefit N.E.C.

# Index

## A

Annual filing requirements [4](#)

Annual returns for foreign organizations [5](#)

Answers [2](#)

Appendix:

Glossary of terms [29](#)

Sample conflict of interest policy [25](#)

States with statutory provisions satisfying  
the requirements of section 508(e) [27](#)

Application for exemption:

Group exemption [3](#)

Language and currency requirements [3](#)

Past, present and planned activities [3](#)

Purpose [3](#)

User fee 3

Application package assembly 3

Articles of incorporation 6

Assistance 4

Authorized representative 6

## **C**

Canadian organizations 5

Church 16

    Prescribed course of study 17

Compensation:

    Definition 10

Corporation:

    Articles of incorporation 6

## **D**

### Definitions:

- Authorized representative 6
- Charitable 7
- Church 16
- Compensation 10
- Corporation 6
- For-profit organization 22
- Hospital 18
- Medical research 18
- Medical research organization 18
- Distribution of assets at dissolution 8

## **E**

EIN (*See* Employer identification number)

Employer identification number [6](#)

Expedite requests [3](#)

## **F**

Filing assistance [4](#)

Foreign organizations [5](#)

- Annual returns [5](#)

- Canadian organizations [5](#)

- General [5](#)

- United States territories and possessions organizations [6](#)

Form 2848 [4](#)

Form 8821 [4](#)

For-profit organization [22](#)

## **G**

Glossary of terms [29](#)

Group exemption [3](#)

## **H**

Homes for the elderly or handicapped [22](#)

Hospital [18](#)

How to answer [2](#)

## **L**

Language and currency requirements [3](#)

LLC (*See* Limited liability company)

Low-income housing [22](#)

## **M**

Mailing address [6](#)

Medical research [18](#)

Medical research organization [18](#)

Month and annual accounting period [6](#)

## **N**

NASCO [2](#)

NTEE [37](#)

## **O**

Operated [2](#)

    Qualification [2](#)

Organizational structure [6](#)

Organized [2](#)

Qualification [2](#)

Organizing document [2](#)

Dissolution clause [8](#)

Purpose clause [7](#)

Required provisions [7](#)

Unincorporated association [7](#)

## **P**

Past, present and planned activities [3](#)

Pay.gov [6](#)

Person to contact [6](#)

Political campaign intervention [2](#)

Predecessor [22](#)

Private foundations [2](#)

processing the application:

Expedite requests [3](#)

Public charities [2](#)

Public charities and private foundations [2](#)

Public inspection [4](#)

Purpose clause:

Charitable [7](#)

## **Q**

Qualification:

Operated [2](#)

Organized [2](#)

Political campaign intervention [2](#)

Qualifications [2](#)

## **R**

Representation [4](#)

Form 2848 [4](#)

Form 8821 4

## **S**

Sample conflict of interest policy 25

Scholarships, fellowships, grants, loans 22

School:

    Racially nondiscriminatory policy 17

    School 17

Section 501(c)(3) organization:

    Eligibility 1

    Private foundations 2

    Public charities 2

    Public charities and private foundations 2

    Qualifications 2

    Recognition 1

Signature 4

State registration:

NASCO [2](#)

States with section 508(e) provisions [27](#)

States with statutory provisions satisfying the requirements of section 508(e) [27](#)

Successor [22](#)

Supporting organization [20](#)

## **T**

Trust [7](#)

## **U**

Unincorporated association [7](#)

United States territories and possessions [6](#)

User fee [3](#)

# **W**

What to file:

Required schedules [3](#)

When to file [4](#)

This page is intentionally left blank