

**Note:** *The draft you are looking for begins on the next page.*



## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

# Instructions for Form 1024-A



Department of the Treasury  
Internal Revenue Service

(January 2021)

## Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code

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

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**Note.** Keep a copy of the completed Form 1024-A and all supporting documents for your permanent records.

### Future Developments

For the latest information about developments related to Form 1024-A and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1024A](https://www.irs.gov/Form1024A).

### Reminder

**Don't include social security numbers on publicly disclosed forms.** Because the IRS is required to disclose approved exemption applications and information returns, don't include social security numbers on this form. Documents subject to disclosure include supporting information filed with the form and correspondence with the IRS about the filing.

### Phone Help

If you have questions and/or need help completing Form 1024-A, please call 877-829-5500. This toll-free telephone service is available Monday through Friday.

### Email Subscription

The IRS provides a subscription-based email service for tax professionals and representatives of tax-exempt organizations. The IRS sends subscribers periodic updates regarding exempt organization tax law and regulations, available services, and other information. To subscribe, visit [IRS.gov/Charities](https://www.irs.gov/Charities).

### What's New

Organizations requesting recognition of tax-exempt status under section 501(c)(4) must complete and submit their Form 1024-A application electronically (including paying the correct user fee) using [Pay.gov](https://www.pay.gov).

### How To Get Forms and Publications

**Internet.** You can access the IRS website 24 hours a day, 7 days a week, at [IRS.gov](https://www.irs.gov) to do the following.

- Download forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications by topic or keyword.
- Use the online Internal Revenue Code, regulations, or other official guidance.
- View Internal Revenue Bulletins (IRBs) published since 1995.
- Sign up at [IRS.gov/Charities](https://www.irs.gov/Charities) to receive local and national tax news by email.

**Tax forms and publications.** You can download or print all of the forms and publications you may need at [IRS.gov/FormsPubs](https://www.irs.gov/FormsPubs). Otherwise, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order and have forms mailed to you. You should receive your order within 10 business days.

### Overview of Organizations Described in Section 501(c)(4)

#### How To Request Recognition of Tax-Exempt Status Under Section 501(c)(4)

If you aren't organized for profit and will be operated primarily to promote social welfare to benefit the community, you may qualify for exemption under section 501(c)(4).

A local association of employees may qualify for exemption under section 501(c)(4) if (1) membership is limited to the employees of a designated person or persons in a particular municipality, and (2) the net earnings of the association are devoted exclusively to charitable, educational, or recreational purposes.

**Notice requirement.** Every new section 501(c)(4) organization must use Form 8976, Notice of Intent to Operate Under Section 501(c)(4), to provide notice to the Internal Revenue Service. You must file Form 8976 within 60 days of formation. Providing notice on Form 8976 is not a determination that the IRS recognizes you as exempt under section 501(c)(4).

**Optional application for recognition of exemption.** You may (but are not required to) file Form 1024-A, Application for Recognition of Exemption under Section 501(c)(4), to apply for recognition of exemption from federal income tax under section 501(c)(4).

However, to have your tax-exempt status reinstated after your tax-exempt status was automatically revoked for failure to file a return or notice for 3 consecutive years, you must apply to have your tax-exempt status reinstated, even if you had not previously chosen to apply for recognition of exemption.



*Submitting Form 1024-A does not satisfy your requirement to file Form 8976.*

### Requirements for Tax-Exempt Status Under Section 501(c)(4)

To qualify for exemption under section 501(c)(4), no part of your net earnings can inure to the benefit of any private shareholder or individual. If you provide an excess benefit to certain persons, an excise tax may be imposed.

**Examples.** Types of organizations that are considered to be social welfare organizations are civic associations and volunteer fire companies.

**Nonprofit operation.** You must submit evidence that you are organized and will be operated on a nonprofit basis. However, such evidence, including the fact that you are organized under a state law relating to nonprofit corporations, won't in itself establish a social welfare purpose.

**Social welfare.** To establish that you are operated primarily to promote social welfare, your application must show you will operate primarily to further the common good and general welfare of the people of the community, such as by bringing about civic betterment and social improvements.

**Examples.** An organization that restricts the use of its facilities to employees of selected corporations and their guests is primarily benefiting a private group rather than the community. It therefore doesn't qualify as a section 501(c)(4) organization. Similarly, an organization formed to represent member-tenants of an apartment complex doesn't qualify, since its activities benefit the member-tenants and not all tenants in the community. However, an organization formed to promote the legal rights of all tenants in a particular community may qualify under section 501(c)(4) as a social welfare organization.

**Political activity.** Promoting social welfare doesn't include direct or indirect participation or intervention in political campaigns on behalf of or in opposition to any candidate for public office. However, if your application demonstrates you are organized primarily to promote social welfare, you can obtain exemption even if you participate legally in some political activity on behalf of or in opposition to candidates for public office.

**Social or recreational activity.** If social activities will be your primary purpose, you shouldn't file an application for exemption as a social welfare organization. However, you may qualify for exemption as a social club described in section 501(c)(7). See Publication 557, Tax-Exempt Status for Your Organization.

**Retirement benefit program.** An organization established by its members with its primary activity providing supplemental retirement benefits to its members or death benefits to their beneficiaries doesn't qualify as an exempt social welfare organization. It may qualify under another paragraph of section 501(c) depending on all the facts.

However, a nonprofit association that is established, maintained, and funded by a

local government to provide the only retirement benefits to a class of employees may qualify as a social welfare organization under section 501(c)(4).

#### **Tax treatment of donations.**

Contributions to civic leagues or other section 501(c)(4) organizations generally aren't deductible as charitable contributions for federal income tax purposes. They may be deductible as trade or business expenses, if ordinary and necessary in the conduct of the taxpayer's business and not used for political or legislative activities. Donations to volunteer fire companies are deductible on the donor's federal income tax return, but only if made for exclusively public purposes.

For more information on social welfare organizations, see [Life Cycle of a Social Welfare Organization](#).

#### **Specific Organizations**

Volunteer fire companies and homeowners' associations should include specific information in their applications to support their requests for recognition of exemption under section 501(c)(4).

**Volunteer fire companies.** If you wish to obtain exemption as a volunteer fire company or similar organization, you should submit evidence that your members are actively engaged in firefighting and similar disaster assistance, whether you actually own the firefighting equipment, and whether you provide any assistance for your members, such as death and medical benefits in case of injury to them. If you don't have an independent social purpose, such as providing recreational facilities for members, you may be exempt under section 501(c)(3). In this event, you may want to file Form 1023 or Form 1023-EZ, if eligible.

**Homeowners' associations.** A membership organization formed by a real estate developer to own and maintain common green areas, streets, and sidewalks and to enforce covenants to preserve the appearance of the development should show that it is operated for the benefit of all the residents of the community. The term community generally refers to a geographical unit recognizable as a governmental subdivision, unit, or district thereof. Whether a particular association meets the requirement of benefiting a community depends on the facts and circumstances of each case. Even if an area represented by an association isn't a community, the association can still qualify for exemption if its activities benefit a community.

The association should show that areas such as roadways and park land that it owns and maintains are open to the general public and not just its own

members. It also must show that it doesn't engage in exterior maintenance of private homes.

A homeowners' association that isn't exempt under section 501(c)(4) and that is a condominium management association, a residential real estate management association, or a timeshare association generally can elect under the provisions of section 528 to receive certain tax benefits that, in effect, permit it to exclude its exempt function income from its gross income. To elect these benefits, file a properly completed and timely filed (including extensions) Form 1120-H, U.S. Income Tax Return for Homeowners Associations, instead of Form 1024-A.

#### **General Instructions**

**Social security number.** Don't enter social security numbers on this form or any attachments because the IRS is required to disclose approved exemption applications and information returns. Documents subject to disclosure include supporting information filed with the form and correspondence with the IRS related to the application.

**“You” and “us.”** Throughout these instructions and Form 1024-A, the terms “you” and “your” refer to the organization that is applying for tax-exempt status. The terms “us” and “we” refer to the IRS.

#### **Answers**

Form 1024-A asks you to answer a series of questions and provide information to assist us in determining if you meet the requirements for tax exemption under section 501(c)(4). Answer questions completely. If you believe you previously answered the question, you may refer to your previous answer.



*Your answers must provide sufficient detail about your past, present, and planned activities to demonstrate that you're described in section 501(c)(4). We won't be able to recognize you as tax exempt based on a mission statement unless you also describe the activities that further accomplish your mission. We need to understand the specific activities you undertake to accomplish your section 501(c)(4) exempt purpose(s).*

**Financial data** Financial data, whether budgets or actual, should be consistent with other information presented in your application. Budgeted financial data should be prepared based on your current plans. We recognize that your actual financial results may vary from the budgeted amounts.

**Past, present, and planned activities.** Many items on Form 1024-A are written in the present tense; however, base your

answers on your past, present, and planned activities.

**Language and currency requirements.** Complete Form 1024-A and attachments in English. Provide an English translation if your organizational document, bylaws, or any other attachments are in any other language.

Report financial information in U.S. dollars (specify the conversion rate used). Combine amounts from within and outside the U.S. and report the totals on the financial statements.

## Purpose of Form

**Completed Form 1024-A required to apply for recognition of section 501(c)(4) exemption.** Use Form 1024-A to apply for recognition of exemption from federal income tax under section 501(c)(4). If approved, we'll issue a determination letter that describes your tax-exempt status and your qualification to receive tax-deductible charitable contributions.

Section 501(c)(4) organizations aren't required to file Form 1024-A to be tax-exempt, except as described below. However, organizations may wish to file Form 1024-A to receive a determination letter of IRS recognition of their section 501(c)(4) status in order to obtain certain incidental benefits such as:

- Public recognition of tax-exempt status,
- Possible exemption from certain state taxes,
- Advance assurance to donors of deductibility of contributions (in certain cases), and
- Nonprofit mailing privileges, etc.

**TIP** Most organizations operating under section 501(c)(4) are required to notify the IRS that they are operating under section 501(c)(4) within 60 days of formation by filing Form 8976 (see Rev. Proc. 2016-41, 2016-30 I.R.B. 165 at [IRS.gov/irb/2016-30\\_IRB/ar09](https://www.irs.gov/irb/2016-30_IRB/ar09)). This requirement isn't met by submitting Form 1024-A.

**TIP** Tax benefits for certain homeowners' associations under section 528 are available to organizations that aren't exempt from federal income tax. To elect these benefits, file a properly completed and timely filed (including extensions) Form 1120-H, U.S. Income Tax Return for Homeowners Associations, instead of Form 1024-A.

## Group Exemption

Don't use Form 1024-A to apply for a group exemption. We may issue a group exemption to a central organization recognizing, on a group basis, the exemption of subordinate organizations

on whose behalf the central organization has applied. See Pub. 557 for information on how to apply for a group exemption.

**Leaving a group exemption.** A subordinate organization under a group exemption can use Form 1024-A to leave the group and obtain individual exemption. If you're a subordinate organization and wish to leave a group, you should notify your parent organization of your intent to leave the group ruling before filing Form 1024-A.

## Application for Reinstatement of Exempt Status and Retroactive Reinstatement

To have your tax-exempt status reinstated after your tax-exempt status was automatically revoked for failure to file a return or notice for 3 consecutive years, you must apply to have your tax-exempt status reinstated. You must complete and submit Form 1024-A and pay the appropriate user fee, even if you did not previously choose to apply for recognition of exemption.

If your application is approved, your date of reinstatement will generally be the filing date of the application, unless you qualify for reinstatement of exemption retroactive to your date of automatic revocation. See [Rev. Proc. 2014-11, 2014-03 I.R.B. 411](https://www.irs.gov/irb/2014-11_2014-03_IRB_411) for details, including additional requirements for retroactive reinstatement.

## Requesting Expedited Review

We generally review applications for exemption in the order we receive them. We only expedite processing of an application where a written request presents a compelling reason for processing the application ahead of others. This does not mean your application will be immediately approved or denied. Circumstances generally warranting expedited processing include the following.

- A grant to the applicant is pending, and the failure to secure the grant may have an adverse impact on the organization's ability to continue operations.
- The purpose of the newly created organization is to provide disaster relief to victims of emergencies such as floods and hurricanes.
- An IRS error has caused delays in review of the application.

## User Fee

The law requires payment of a user fee with each application. You must pay this fee through [Pay.gov](https://www.pay.gov) when you file Form 1024-A.

Payments can be made directly from your bank account or by credit or debit card. You won't be able to submit Form 1024-A without paying the correct fee.

User fee amounts are listed in Rev. Proc. 2020-5, updated annually. For the current Form 1024-A user fee, go to Rev. Proc. 2020-5, 2020-1 I.R.B. 241, at [IRS.gov/Charities-Non-Profits/User-Fees-for-Tax-Exempt-and-Government-Entities-Division](https://www.irs.gov/Charities-Non-Profits/User-Fees-for-Tax-Exempt-and-Government-Entities-Division). You can also call 877-829-5500.

## What to File

All applicants must complete Parts I through IX of Form 1024-A plus any required attachments.

## Attachments to Form 1024-A

A complete application will include one or more documents in addition to Form 1024-A.

[Pay.gov](https://www.pay.gov) can accommodate only one uploaded file. Before submitting Form 1024-A, consolidate your attachments into a single PDF file. Combine your attachments in the following order.

- Organizing document (required).
- Amendments to your organizing document in chronological order (required if applicable).
- Bylaws or other rules of operation and amendments (if adopted).
- Form 2848, Power of Attorney and Declaration of Representative (if applicable).
- Form 8821, Tax Information Authorization (if applicable).
- Supplemental responses (if your response won't fit in the provided text field) and any additional information you want to provide to support your request (optional).
- Expedite request (optional).

Put your name and EIN on each page of your supplemental response and identify the part and line number to which the information relates.

## When to File

Generally, if you file Form 1024-A within 27 months after the month in which you were legally formed, and we approve your application, the effective date of recognition of your exempt status will be your legal date of formation.

If you otherwise meet the requirements for tax-exempt status but don't meet the requirements for recognition from your date of formation, the effective date of recognition of your exempt status will be the date you submitted Form 1024-A

## How to File

In January 2021, the IRS will require that Form 1024-A applications for recognition of exemption be submitted electronically online at [Pay.gov](https://www.pay.gov). To submit Form 1024-A, you must:

1. Register for an account on [Pay.gov](https://www.pay.gov).

2. Enter "1024-A" or "1024" in the search box and select Form 1024-A.

3. Complete the form.

## Filing Assistance

For help in completing this form or general questions relating to an exempt organization, you may access information on our website at [IRS.gov/EO](https://www.irs.gov/EO).

You may find the following publication available on [IRS.gov](https://www.irs.gov) helpful:

- Pub. 557, Tax-Exempt Status for Your Organization.
- Pub. 598, Tax on Unrelated Business Income of Exempt Organizations.
- Pub. 3079, Tax-Exempt Organizations and Gaming.
- Pub. 4221-NC, Compliance Guide for Tax Exempt Organizations (other than 501(c)(3) Public Charities and Private Foundation).

## Signature Requirements

An officer, director, trustee, or other official who is authorized to sign for the organization must digitally sign Form 1024-A at the end of Part IX. The signature must be accompanied by the title or authority of the signer and the date.

## Authorized Representative

**Form 2848.** Upload a completed Form 2848 if you want to authorize a representative to represent you regarding your application. An individual authorized by Form 2848 may not sign the application unless that person is also an officer, director, trustee, or other official who is authorized to sign the application.

 *A Centralized Authorization File (CAF) number isn't required to be listed on Form 2848.*

**Form 8821.** Upload a completed Form 8821 if you want to authorize us to discuss your application with the person you have appointed on that form.

Form 8821 doesn't authorize your appointee to advocate your position with respect to the federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use Form 2848.

## After You Submit Form 1024-A

Unless we approve a request for expedited processing, we'll assign and work your application in the order we received it.

**No additional information needed.** If our review shows that you meet the requirements for tax-exempt status under section 501(c)(4), we'll send you a

determination letter stating that you're exempt under section 501(c)(4).

**Additional information needed.** If we can't make a determination without more information, we'll write or call you.

Examples of the types of questions you may be asked are available at [IRS.gov/charities-non-profits/charitable-organizations/exempt-organization-sample-questions](https://www.irs.gov/charities-non-profits/charitable-organizations/exempt-organization-sample-questions). If the additional information you provide shows that you meet the requirements for exemption, we'll send you a determination letter stating that you're exempt under section 501(c)(4). If we determine that you don't qualify for exemption, we'll send you a letter that explains our position and your appeal rights.

## Annual Return or Notice While Your Application Is Pending

Unless you qualify for an exception from the requirement to file an annual return or notice, your filing obligations began as soon as you were formed. If you have an annual information return or tax return due while your Form 1024-A is pending, complete the return checking the "Application Pending" box in the heading, Item B, and submit the return as indicated in those instructions.

If you're eligible to file a Form 990-N, e-Postcard, call 877-829-5500 and request to be set up to allow filing of Form 990-N (note, it takes the IRS up to 6 weeks to update its records before you can file your Form 990-N).

You can find information on return filing requirements and exceptions in Pubs. 557 and 598 and in the instructions to the annual returns listed in Figure 1.

 *You may also be required to file other returns, such as employment tax returns or benefit plan returns, which aren't discussed here.*

 *If a Form 990-series return is due while your application is pending, complete and submit the return according to Form 990-series form's instructions.*

## Public Inspection

**Information available for public inspection.** If we approve exempt status under section 501(c)(4), status, the information that will be open for public inspection includes the following.

- Your complete Form 1024-A and any supporting documents.
- All correspondence between you and the IRS concerning Form 1024-A, including Form 2848.
- Your determination letter.
- Annual information returns (Form 990, 990-EZ, or 990-N) including schedules, except for the names and addresses of

contributors and other identifying information about contributors.

**Information not available for public inspection.** The following items won't be open for public inspection.

- Any information relating to a trade secret, patent, style of work, or apparatus that, if released, would adversely affect you (we must approve withholding this information).
- Any other information that would adversely affect national defense (we must approve withholding this information).
- User fee payment information.
- Contributors' names and addresses and other identifying information about contributors included with Form 990 or 990-EZ.

When applying for tax-exempt status, you must clearly identify any information that isn't open to public inspection by marking it as "NOT SUBJECT TO PUBLIC INSPECTION" and include an explanation of why you're asking for the information to be withheld. We will decide whether to withhold the identified information from public inspection.

**Making documents available for public inspection.** Both the organization and the IRS must make the information that is subject to disclosure available for public inspection. The public may request a copy of the information available for public inspection from us by submitting Form 4506-B. The public may also request inspection of the information or a copy of the information directly from you.

You may post the documents required to be available for public inspection on your own website. Information returns and your exemption application materials must be posted exactly as filed with the IRS. You may only delete the information that isn't open for public inspection.

If you post the documents on your website, you can give any person requesting copies the website where the documents may be found, but you don't need to provide copies of the information. However, even if these documents are posted on your website, you must still allow public inspection without charge at your main office during regular business hours.

Documents aren't considered available for public inspection on a website if the otherwise disclosable information is edited or subject to editing by a third party when posted. To date, the IRS hasn't approved any third-party websites for posting.

See Pub. 557 for additional information on public inspection requirements.

**Figure 1. 990 Series Forms filed by Exempt Organizations**

Type of Annual Return	Who Should File
Form 990, Return of Organization Exempt from Income Tax	Section 501(c)(4) organizations
Form 990-EZ, Short Form Return of Organization Exempt from Income Tax	Section 501(c)(4) organizations whose gross receipts during the year were less than \$200,000 and total assets at the end of the year were less than \$500,000
Form 990-T, Exempt Organization Business Income Tax Return	Section 501(c)(4) organizations that have gross unrelated business income of \$1,000 or more
Form 990-N Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ	Section 501(c)(4) organizations with gross receipts of \$50,000 or less can file a Form 990-N if they choose not to file a Form 990 or Form 990-EZ instead

## Foreign Organizations

Foreign organizations are those that were created in countries other than the U.S., its territories, or its possessions. Foreign organizations may apply for tax-exempt status on income earned in the U.S. in the same way that domestic organizations apply for exempt status. See Language and currency requirements, earlier.

**Annual returns for foreign organizations.** A foreign organization that obtains exemption must file an information return annually (Form 990 or Form 990-EZ). However, a foreign organization may file Form 990-N (e-Postcard) instead of Form 990 or Form 990-EZ when its gross receipts from U.S. source income are normally \$50,000 or less and it hasn't conducted significant activity in the U.S. See the Instructions for Form 990 and Form 990-EZ for further information. A foreign organization that is subject to unrelated business income tax must file Form 990-T.

## Organizations Created in U.S. Territories and Possessions

Organizations created in possessions and territories of the U.S. are generally treated as domestic organizations. If you were created in a U. S. possession or territory, you must complete all required parts of Form 1024-A to apply for recognition of exempt status under section 501(c)(4).

Annual filing requirements for an organization created in a U.S. territory or possession are similar to those outlined above for foreign organizations (see Revenue Procedure 2011-15).

## Specific Instructions

### Part I

Part I, Line	Part I, Identification of Applicant
1	Enter your complete name exactly as it appears in your organizing document, including amendments.
2	If you have an "in care of" name, enter it here; otherwise, leave this space blank.
3-9	Enter your complete address where all correspondence will be sent. If mail isn't delivered to your street address and you have a P.O. Box, list your P.O. Box information instead of your street address. For a foreign address, enter your province or state and foreign postal code where indicated.
10	<b>Employer Identification Number.</b> You must have your own EIN. Enter the 9-digit EIN the IRS assigned to you. If you don't have an EIN, you must apply for one before submitting your application. You can find out how to apply for an EIN by visiting IRS.gov and searching for "apply for an EIN." You may apply for an EIN online or by fax or mail. International applicants may call 267-941-1099 (toll call).  <b>TIP</b> Don't apply for an EIN more than once. If you're unsure of your EIN or whether you have one, call 877-829-5500 for assistance.  <b>CAUTION!</b> Don't use the EIN of a related or other organization.
11	<b>Month Tax Year Ends.</b> Select the month your tax year (annual accounting period) ends. Your tax year is the 12-month period on which your annual financial records are based.  <b>TIP</b> Check your bylaws or other rules of operation for consistency with the tax year you enter here.
12	<b>Person to Contact.</b> Enter the name and title of the person you want us to contact if we need more information. 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, or enrolled agent, for whom you're submitting a completed Form 2848 with Form 1024-A.
13	Provide a daytime telephone number for the contact listed on Line 12.
14	You may provide a fax number for the contact listed on Line 12.
15	Pay.gov will populate this field with the current user fee for filing Form 1024-A.
16	If you have a website, enter its complete web address. Also, list any websites maintained on your behalf. The information on your website should be consistent with the information in your Form 1024-A.
17	<b>Officers, directors, and trustees.</b> Enter the full names, titles, and mailing addresses of your officers, directors, and/or trustees. You may use the organization's address for mailing. If you have more than five, check the box provided to add more officer, director, and/or trustee information.  The person who is signing Form 1024-A must be listed within the first five entries of Line 17.

Part II

Part II, Line	Part II. Organizational Structure
	<p>You must be a corporation, limited liability company, unincorporated association, or trust to be tax exempt under section 501(c)(4). Sole proprietorships, partnerships, or loosely affiliated groups of individuals aren't eligible.</p>
1	<p><b>Type of organization and copy of organizing document.</b> Select your type of organization and, before submitting the form, upload a copy of your organizing document (including any amendments) as part of the required attachment.</p> <p><b>Corporation.</b> 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</p> <p><b>Copy of organizing document (articles of incorporation and any amendments).</b> A corporation's organizing document is its articles of incorporation.</p> <p>If you formed under state statute, your articles of incorporation (and any amendments) must show certification of filing. This means your articles show evidence that on a specific date they were filed with and approved by an appropriate state authority. The document must be an exact copy of what is on file with your state.</p> <p>If you don't have a copy of your articles of incorporation showing evidence of having been filed and approved by an appropriate state official, you may submit a substitute copy of your articles of incorporation. This substitute copy may be handwritten, typed, printed, or otherwise reproduced. It must be accompanied by a declaration, signed by an officer authorized to sign for you, that it is a complete and correct copy of the articles of incorporation and that it contains all the powers, principles, purposes, functions, and other provisions by which you currently govern yourself.</p> <p><b>Limited Liability Company.</b> A limited liability company (LLC) that files its own exemption application is treated as a corporation rather than a partnership.</p> <p><b>Copy of organizing document (articles of organization and operating agreement (if adopted) and any amendments).</b> Instead of articles of incorporation, an LLC's organizing document is its state-approved articles of organization. If it has adopted an operating agreement, then this document is also part of its organizing document.</p> <p>If you formed under state statute, your articles of organization (and any amendments) must show certification of filing. This means your articles show evidence that on a specific date they were filed with and approved by an appropriate state authority. The document must be an exact copy of what is on file with your state.</p> <p>If you don't have a copy of your articles of organization showing evidence of having been filed and approved by an appropriate state official, you may submit a substitute copy of your articles of organization. This substitute copy may be handwritten, typed, printed, or otherwise reproduced. It must be accompanied by a declaration, signed by an officer authorized to sign for you, that it is a complete and correct copy of the articles of organization and that it contains all the powers, principles, purposes, functions, and other provisions by which you currently govern yourself.</p> <p><b>TIP</b> If you're an LLC and want to be treated as a disregarded entity by a tax-exempt member, don't file an exemption application.</p> <p><b>Unincorporated Association.</b> An unincorporated association formed under state law must have at least two members who have signed a written document that creates an entity with a specifically defined purpose.</p> <p><b>Copy of organizing document (articles of association or constitution and any amendments).</b> Your organizing document must include the name of the organization, its purpose, the date the document was adopted, and the signatures of at least two individuals.</p> <p>If your copy doesn't contain the proper signatures and date of adoption, you may submit a written declaration that states your copy is a complete and accurate copy of the signed and dated original. Your declaration should clearly indicate the original date of adoption.</p> <p><b>TIP</b> Bylaws may be considered an organizing document only if they include the required elements listed above.</p> <p><b>Trust.</b> A trust may be formed by a trust agreement or declaration of trust. A trust may also be formed through a will. Generally, a trust must be funded with property, such as money, real estate, or personal property.</p> <p><b>Copy of organizing document (trust agreement/declaration of trust or will and any amendments).</b> Your trust agreement (and any amendments) must be signed by at least one trustee.</p> <p>If your trust agreement copy isn't signed, you may submit a written declaration that states your copy is a complete and accurate copy of the signed and dated original. Your declaration should clearly indicate the original date that it was signed.</p> <p>For trusts created by a will, include a copy of the death certificate or a statement indicating the date of death, and a copy of the relevant portions of the will.</p> <p><b>CAUTION!</b> If your trust agreement continues to provide for distributions for non-charitable interests, you won't qualify for tax-exempt status.</p>

Part II, Line	Part II. Organizational Structure
2	<p><b>Formation date.</b> The date you enter should be consistent with your organizing document.</p> <ul style="list-style-type: none"> <li>• If you're a corporation, enter the date that your articles of incorporation were filed and approved by the appropriate authority.</li> <li>• If you're an LLC, enter the date that the appropriate authority filed your articles of organization or other organizing document.</li> <li>• If you're an unincorporated association, enter the date that your organizing document was adopted by the signatures of at least two individuals.</li> <li>• If you're a trust (other than a trust formed by a will), enter the date your trust was funded. If your trust agreement provided for any non-charitable interests, enter the date that non-charitable interests expired. If you were formed by a will, enter the date of death or the date any non-charitable interests expired.</li> </ul>
3	<p><b>State of formation.</b> Enter the jurisdiction (for instance, the state or the federally recognized tribal government) under the laws of which you were incorporated or otherwise formed. This may not be the place in which you're physically located. For example, if you're physically located in New York, but incorporated under Massachusetts law, enter Massachusetts.</p> <p>For purposes of completing this application, you're formed under the laws of a foreign country if you aren't formed under the laws of the U.S., its territories and possessions, federally recognized Indian tribal or Alaska native governments, or the District of Columbia.</p>
4	<p>Bylaws are generally the internal rules and regulations of an organization. If you have bylaws, upload a current copy (including any amendments). Bylaws don't need to be signed unless they are your organizing document as described in the instructions for Line 1 above.</p>

### Part III

Part III, Line	Part III. Your Activities
	<p><b>REMINDER</b> Answer all questions in this part as they pertain to your past, present, and planned activities.</p>
1	<p>Describe completely and in detail your past, present, and planned activities. Your narrative description of activities should be thorough and accurate because we determine whether you qualify for 501(c)(4) exempt status based on the information in your application.</p> <p>For each past, present, or planned activity, include information that answers the following questions:</p> <ul style="list-style-type: none"> <li>• What is the activity?</li> <li>• Who conducts the activity?</li> <li>• What percentage of your total time is allocated to the activity? (Combined time percentages should add up to 100%)</li> <li>• How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?</li> <li>• How does the activity further your exempt purposes?</li> </ul>
2	<p><b>National Taxonomy of Exempt Entities (NTEE) code.</b> An NTEE code is a three-character series of letters and numbers that generally describe a type of organization. Enter the code from the list of NTEE codes, located in the Appendix A, that best describes you. 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 <a href="http://nccs.urban.org">nccs.urban.org</a>.</p> <p><b>TIP</b> NTEE codes are also used for purposes other than identification of organizations described in section 501(c)(4). Therefore, all codes in the list don't necessarily correspond to a section 501(c)(4) purpose.</p>
3	<p>Describe any money or time (whether volunteer or paid) you spent or will spend attempting to influence the selection, nomination, election, or appointment of any person to any federal, state, or local public office or to an office in a political organization.</p>
4	<p>If you (including any predecessor organization) lost your section 501(c)(3) status due to carrying on propaganda or otherwise attempting to influence legislation or due to participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for public office, then you will not be treated as an organization described in section 501(c)(4). This rule will not apply if you were a church or church-affiliated organization described in section 501(h)(5) in the tax year immediately preceding the tax year in which section 501(c)(3) status was lost.</p>
5	<p>You are a successor to another organization if you:</p> <ul style="list-style-type: none"> <li>• Took or will take over activities previously conducted by another organization,</li> <li>• Took or will take over 25% or more of the fair market value of the net assets of another organization, or</li> <li>• Were established upon the conversion of an organization from for-profit to nonprofit status.</li> </ul>
5a	<p>A for-profit organization is one in which persons are permitted to have an ownership or partnership interest, such as corporate stock. It includes sole proprietorships, corporations, and other entities that provide for ownership interests.</p>
7	<p>Indicate if you distribute, or plan to distribute, any of your property or funds (such as a distribution of profits) to your shareholders or members</p>
8	<p>A relationship between you and the recipient organization includes the following situations.</p> <ul style="list-style-type: none"> <li>• You control the recipient organization, or it controls you through common officers, directors, or trustees, or through authority to approve budgets or expenditures.</li> <li>• You and the recipient organization were created at approximately the same time and by the same persons.</li> <li>• You and the recipient organization operate in a coordinated manner with respect to facilities, programs, employees, or other activities.</li> <li>• Persons who exercise substantial influence over you also exercise substantial influence over the recipient organization.</li> </ul>
8a	<p>Answer "Yes" if you make grants, loans, or other distributions (such as goods) to a foreign organization.</p>
8e-g	<p>The Office of Foreign Assets Control (OFAC) of the U.S. Department of the Treasury administers and enforces economic and trade sanctions based on U.S. foreign policy and national security goals against certain governments, entities, and individuals, as directed in Executive Orders. As part of the comprehensive and sustained campaign against terrorist financing, all U.S. persons, including U.S.-based charities, are prohibited from dealing with persons (individuals and entities) identified as being associated with terrorism on OFAC's Specially Designated Nationals and Blocked Persons List (OFAC SDN List). Information about OFAC sanction programs and the OFAC SDN List are available at <a href="http://treasury.gov/ofac">treasury.gov/ofac</a>.</p>
9	<p>A foreign country is a country other than the U.S., its territories and possessions, and the District of Columbia.</p>

Part III, Line	Part III. Your Activities
9a-c	The Office of Foreign Assets Control (OFAC) of the U.S. Department of the Treasury administers and enforces economic and trade sanctions based on U.S. foreign policy and national security goals against certain governments, entities, and individuals, as directed in Executive Orders. As part of the comprehensive and sustained campaign against terrorist financing, all U.S. persons, including U.S.-based charities, are prohibited from dealing with persons (individuals and entities) identified as being associated with terrorism on OFAC's Specially Designated Nationals and Blocked Persons List (OFAC SDN List). Information about OFAC sanction programs and the OFAC SDN List are available at <a href="http://treasury.gov/ofac">treasury.gov/ofac</a> .
10	Answer "Yes" if you are a membership organization formed to own and maintain common green areas, streets, and sidewalks and to enforce covenants to preserve the appearance of a development.
11	Answer "Yes" if your membership is limited to employees of a designated person or persons in a particular municipality and your net earnings will be devoted exclusively to charitable, educational, or recreational purposes.

## Part IV

Part IV, Line	Part IV. Compensation and Other Financial Arrangements
1	Answer "Yes" if you do or will pay compensation to your officers, directors, trustees, employees, members, or independent contractors.
1a	<p>A conflict of interest arises when a person in a position of authority over an organization, such as a director, officer, or manager, may benefit personally from a decision he or she could make. Adoption of a conflict of interest policy is not required to obtain tax-exempt status. However, by adopting a policy, you will be choosing to put in place procedures that will help you avoid the possibility that those in positions of authority may receive an inappropriate benefit.</p> <p>Reasonable compensation is the amount that would ordinarily be paid for like services by like organizations under like circumstances as of the date the compensation arrangement is made. Establishing and documenting reasonable compensation is important because excessive compensation may result in excise taxes on both the individual and you. In addition, excessive compensation may jeopardize your tax-exempt status.</p>
1b	<p>A fixed payment means a payment that is either a set dollar amount or fixed through a specific formula where the amount doesn't depend on discretion. For example, a base salary of \$200,000 that is adjusted annually based on the increase in the Consumer Price Index is a fixed payment.</p> <p>A nonfixed payment means a payment that depends on discretion. For example, a bonus of up to \$100,000 that is based on an evaluation of performance by the governing board is a nonfixed payment because the governing body has discretion over whether the bonus is paid and the amount of the bonus.</p>
2	<p>Don't include purchases or sales of goods and services in your normal course of operations that are available to the general public under similar terms and conditions. Answer "Yes" if any of your officers, directors, or trustees:</p> <ul style="list-style-type: none"> <li>• Is an officer, director, or trustee in another organization to which you will purchase or sell goods, services, or assets from or to; or</li> <li>• Possesses more than 35% ownership interest in any organization to which you will purchase or sell goods, services, or assets from or to.</li> </ul> <p>An arm's length standard exists where the parties have an adverse (or opposing) interest. For example, a seller wants to sell his goods at the highest possible price, while a buyer wants to buy at the lowest possible price. These are adverse interests.</p> <p>In negotiating with a person, an adverse interest is assumed if that person is otherwise unrelated to you in the sense of not being in a position to exercise substantial influence over you or your affairs. If the person is in a position to exercise substantial influence over your affairs, then an arm's length standard requires additional precautions to eliminate the effect of the relationship.</p> <p>Using a conflict of interest policy, information about comparable transactions between unrelated parties, and reliable methods for evaluating the transaction, are examples of precautions that would help make the negotiation process equivalent to one between unrelated persons.</p> <p>Fair market value is the price at which property or the right to use property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy, sell, or transfer property or the right to use property, and both having reasonable knowledge of relevant facts.</p>
3	<p>Answer "Yes" if any of your officers, directors, or trustees:</p> <ul style="list-style-type: none"> <li>• Is an officer, director, or trustee in another organization that has a lease, contract, loan, or other agreement with you; or</li> <li>• Possesses more than a 35% ownership interest in any organization that has a lease, contract, loan, or other agreement with you.</li> </ul> <p>For example, answer "Yes," if one of your directors is an officer for a section 501(c)(3) organization with whom you have a lease for office space or if one of your directors owns more than 35% of the voting stock of a corporation to which you made a loan.</p>
4	Indicate if you perform any services for any other organization or individual for which you receive a fee.
5	A joint venture is a legal agreement in which the persons jointly undertake a transaction for mutual profit. Generally, each person contributes assets and shares risks. Like a partnership, joint ventures can involve any type of business transaction and the persons involved can be individuals, groups of individuals, companies, or corporations.

**Part V**

Part V	Part V. Financial Data																							
<b>A. Line</b>	<p><b>A. Statement of Revenue and Expenses</b> You must complete the Statement of Revenue and Expenses for a total of 3 years including the current year.</p> <p><b>Completed less than 1 year.</b> If you existed less than 1 year, provide projections of your likely income and expenses for your current year and next 2 years based on a reasonable and good faith estimate of your finances for a total of 3 years financial information.</p> <p><b>Completed at least 1 year but fewer than 3.</b> If you've existed for more than 1 year but fewer than 3 years, provide your actual income and expenses for the current year and 1 year prior and projected income and expenses for next year for a total of 3 years financial information.</p> <p><b>Completed more than 3 years.</b> If you've existed more than 3 years, provide your actual income and expenses for the current year and 2 years prior for a total of 3 years financial information.</p> <p><b>CAUTION!</b> We may request financial data for more than 3 years.</p> <p><b>Preparing the statement.</b> Prepare the statement using the method of accounting you use in keeping your books and records. Place financial information for the year you're filing this form in the column marked Current tax year.</p> <p>Prepare the statement using the accounting period you entered on Part I, line 11. Enter "0" if a particular revenue or expense doesn't apply to you.</p> <p>Your financial information should reflect your activities described in this application.</p>																							
1	Enter the total gifts, grants, and contributions you receive. Include items of value that you receive as gifts, grants, or contributions. Do not include membership dues reported in line 2.																							
2	Enter the amount you receive from members to provide support to the organization. Do not include payments from members, or on behalf of members, to purchase admissions, merchandise, services, or use of facilities.																							
3	Enter your gross income from dividends, interest, payments received on securities, loans, rents, and royalties that are held for investment purposes.																							
4	Enter your net income from unrelated business activities. Unrelated business income generally is income from any trade or business activity that is regularly carried on, not conducted with substantially all (at least 85%) volunteer labor, and not related to your exempt purposes. (You can take this amount from Form 990-T, if filed.)  See Pub. 598 for additional information regarding unrelated business income.																							
5	Enter amounts any local tax authority collects from the public on your behalf.																							
6	Enter the value of services or facilities a governmental unit furnishes to you. Use the fair market value of the services or facilities. Don't include the value of services or facilities generally provided to the public without charge.																							
7	Enter the total income from all sources not reported on lines 1 through 6, or lines 9 and 11. Provide an itemized list showing each type and amount of income included on this line. Also, briefly describe each type of income.																							
9	Enter income from activities that you conduct to further your exempt purposes (excluding amounts listed on other lines). Also, include as gross receipts the income from activities conducted: <ul style="list-style-type: none"> <li>• Intermittently (not regularly carried on), such as an occasional auction;</li> <li>• With substantially all (at least 85%) volunteer labor, such as a car wash;</li> <li>• For the convenience of members, students, patients, officers, or employees, such as a parking lot for a school's students and employees; or</li> <li>• With substantially all contributed merchandise, such as a thrift store.</li> </ul> <p>See Pub. 598 for additional information regarding income that isn't from an unrelated trade or business.</p> <p>Gross receipts also includes payment by a governmental unit that may be called a grant but is actually payment for a service or facility for the use of the government payer, rather than for the direct benefit of the public.</p> <p><b>Example.</b> The state government gives a conservation group a grant to study the effects of a new sewage treatment plant on an ecologically significant woodland area. Although the payment is called a grant, it is actually gross receipts that should be included on Line 9. The payment is by a governmental unit (state) for a study for its own use, not for the direct benefit of the general public. A for-profit consulting company could have done the study rather than by the tax-exempt conservation group.</p> <p>Provide an itemized list of your gross receipts in line 24, describing the sources and amounts of income. For payments by a governmental unit, list the payer, the purpose of the payment, and the payment amount.</p>																							
11	Enter any net gain or loss on the sale of capital assets. Provide an itemized list by asset category (for example, real estate or securities) showing gross sales, cost or other basis/sales expenses), and gain or loss by asset category in line 24. You may use the format in Figure 2.																							
	<p><b>Figure 2. Net Gain or Loss On Sales of Capital Assets</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="3" style="text-align: center;">Categories</th> </tr> <tr> <th style="text-align: center;">(A) Real Estate</th> <th style="text-align: center;">(B) Securities</th> <th style="text-align: center;">(C) Other</th> </tr> </thead> <tbody> <tr> <td>1. Gross Sales Price of assets (other than inventory) by category</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2. Less: Cost or other basis and sales expense</td> <td></td> <td></td> <td></td> </tr> <tr> <td>3. Gain or (loss). Subtract line 2 from line 1.</td> <td></td> <td></td> <td></td> </tr> <tr> <td>4. Net gain or (loss) — Add line 3 of columns (A), (B), and (C). Enter here and on Form 1024-A, Part IX-A. Statement of Revenues and Expenses, line 11.</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Categories			(A) Real Estate	(B) Securities	(C) Other	1. Gross Sales Price of assets (other than inventory) by category				2. Less: Cost or other basis and sales expense				3. Gain or (loss). Subtract line 2 from line 1.				4. Net gain or (loss) — Add line 3 of columns (A), (B), and (C). Enter here and on Form 1024-A, Part IX-A. Statement of Revenues and Expenses, line 11.			
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13	Enter the total expenses you incur for soliciting gifts, grants, and contributions included on line 1. Include fees paid to professional fund raisers for soliciting gifts, grants, and contributions.																							

<b>Part V</b>	<b>Part V. Financial Data</b>
14	Enter the total amounts you pay out to both individuals and organizations. Provide an itemized list on line 24, identifying recipients (using letter designations such as A, B, C, etc., for individuals) a brief description of the purposes or conditions of payments, and the amounts paid.  Maintain (but don't submit) a list showing the names of recipients associated with each letter designation.
15	Enter total payments you make to or for the benefit of your members. Provide an itemized list in line 25, identifying recipients (using letter designations), a brief description of the purposes or conditions of payment, and the amounts paid. Do not include any amounts reported on line 14.  Maintain (but don't submit) a list showing the names of recipients associated with each letter designation.
16	Enter the total amount of compensation you pay to your officers, directors, and trustees.
17	Enter the total amount of salaries you pay to employees (not reported on line 16 above).
18	Enter your total interest expense for the year. Don't include mortgage interest treated as an occupancy expense on line 19.
19	Enter the amount you pay for the use of office space or other facilities, heat, light, power, and other utilities, outside janitorial services, mortgage interest, real estate taxes, and similar expenses.
20	Enter the total depreciation, depletion, and similar expenses you incur.
21	Enter the total professional fees you pay. Professional fees are amounts charged by individuals and entities that aren't your employees. They include fees for professional fundraisers (other than fees included on line 13, above), accounting services, legal counsel, consulting services, contract management, or any independent contractors.
22	Enter any expenses you didn't include in the lines above, such as for program services. Provide an itemized list in line 24, showing the type and amount of each significant expense.
<b>B, Line</b>	<b>B. Balance Sheet</b>  Complete the balance sheet for your most recently completed tax year. If you haven't completed a full tax year, use the most current information available. Be sure to enter the year-end date for the information provided and not the date you prepare this application. Enter "0" if a particular asset or liability doesn't apply to you.
1	Enter your total cash in checking and savings accounts, temporary cash investments (money market funds, CDs, treasury bills, or other obligations that mature in less than 1 year), and petty cash funds.
2	Enter your total accounts receivable that arose from the sale of goods and/or performance of services, less any reserve for bad debt.
3	Enter the amount of materials, goods, and supplies you purchased or manufactured and held to be sold or used in some future period.
4	Enter the total amount of bonds or notes you issued that will be repaid to you. Provide an itemized list in line 19 that shows the name of the borrower (using a letter designation), the borrower's relationship to you, a brief description of the obligation, the rate of return, the due date, and the amount due.  Maintain (but don't submit) a list showing the names of borrowers associated with each letter designation.
5	Enter the total fair market value of corporate stocks you hold. Provide an itemized list of your corporate stock holdings in line 19.  For stock of closely held corporations, list the name of the corporation, a brief summary of the corporation's capital structure, the number of shares held, and their value as carried on your books. If such valuation doesn't reflect current fair market value, also include fair market value.  For stock traded on an organized exchange or in substantial quantities over the counter, the schedule should show the name of the corporation, a description of the stock and the principal exchange on which it is traded, the number of shares held, and their value as carried on the organization's books.
6	Enter your total amount of loans (personal and mortgage loans) receivable. Provide an itemized list that identifies each borrower name (using a letter designation), the borrower's relationship to you, purpose of loan, repayment terms, interest rate, and original amount of loan. Report each loan separately, even if more than one loan was made to the same person.  Maintain (but don't submit) a list showing the names of borrowers associated with each letter designation.
7	Enter the total book value of your other investments. Include the total book value of governmental securities (federal, state, and municipal), buildings, and equipment held for investment purposes. Provide an itemized list in line 19 identifying and reporting the book value of each building/item of equipment held for investment purposes.
8	Enter the total book value of buildings and equipment not held for investment purposes. This includes facilities you own and equipment you use in conducting your exempt activities. Provide an itemized listing of these assets held at the end of the current tax year/period, including the cost or other basis.
9	Enter the total book value of land not held for investment purposes.
10	Enter the total book value of any other category of your assets not reported on lines 1 through 9, for example, patents, copyrights, or other intangible assets. Provide an itemized list of each assets in line 19.
12	Enter the total of accounts your accounts payable to suppliers and others, such as salaries payable, accrued payroll taxes, and interest payable.
13	Enter the total unpaid portion of grants and contributions you committed to pay to other organizations or individuals.
14	Enter the total of your mortgages and other notes payable outstanding at the end of the current year/period. Provide an itemized list in line 19 showing each note separately and the lender's name, purpose of loan, repayment terms, interest rate, and original amount.
15	Enter the total amount of any other liabilities not reported on lines 12 through 14. Provide an itemized list in line 19 of these liabilities, including the amounts you owe.
17	Under fund accounting, an organization segregates its assets, liabilities, and net assets into separate funds according to restrictions on the use of certain assets. Each fund is like a separate entity in that it has a self-balancing set of accounts showing assets, liabilities, equity (fund balance), income, and expenses. If you don't use fund accounting, report only the net assets account balances, which include capital stock, paid-in capital, retained earnings or accumulated income, and endowment funds.

## Part VI

Part VI, Line	Part VI, Effective Date
1	Use the formation date you listed in Part II, line 2, and the date you submit this electronic form and required user fee payment to determine whether you're submitting this application within 27 months of the end of the month in which you were formed.
2	<p>Answer "Yes" if your exempt status was automatically revoked under section 6033(j)(1) for failure to file required annual returns or notices for 3 consecutive years and you're applying for reinstatement.</p> <p>Revenue Procedure 2014-11, 2014-3 I.R.B 411, establishes several different procedures for reinstating an organization's exempt status depending upon its size, the number of times it's been automatically revoked, and the timeliness of filing for reinstatement. Review the revenue procedure to determine which section applies to you.</p>
2a	<p>Select the section of Revenue Procedure 2014-11 under which you're applying for reinstatement.</p> <p><b>Section 4.</b> Select this section if:</p> <ul style="list-style-type: none"> <li>• 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;</li> <li>• This is the first time you have been automatically revoked pursuant to section 6033(j)(1); and</li> <li>• You're 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 Auto-Revocation List at <a href="https://apps.irs.gov/app/eos/">apps.irs.gov/app/eos/</a>.</li> </ul> <p>By selecting this item, you're 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.</p> <p><b>CAUTION!</b> If your exempt status was automatically revoked more than once, you're not eligible for reinstatement under Section 4; however, you may apply for reinstatement under Section 5, Section 6, or Section 7.</p> <p><b>Section 5.</b> Select this section if:</p> <ul style="list-style-type: none"> <li>• You are ineligible to file for reinstatement under Section 4, and</li> <li>• You're 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 Auto-Revocation List at <a href="https://apps.irs.gov/app/eos/">apps.irs.gov/app/eos/</a>.</li> </ul> <p>By selecting this item, you're also attesting that you have filed the required annual returns, your failure to file was not intentional, and you have put in place procedures to file required returns or notices in the future.</p> <p>Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in at least 1 of the 3 years of revocation. Include a detailed explanation of all the facts and circumstances that led to the failure, the discovery of the failure, and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices.</p> <p><b>Section 6.</b> Select this section if:</p> <ul style="list-style-type: none"> <li>• You're applying for reinstatement of your tax-exempt status more than 15 months from the later of the date of the Revocation Letter or the date on which the IRS posted your name on the Revocation List Auto-Revocation List at <a href="https://apps.irs.gov/app/eos/">apps.irs.gov/app/eos/</a>.</li> </ul> <p>By selecting this item, you're also attesting that you have filed the required annual returns, your failure to file was not intentional, and you have put in place procedures to file required returns or notices in the future.</p> <p>Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in each of the 3 years of revocation. Include a detailed explanation of all the facts and circumstances that led to the failure, the discovery of the failure, and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices.</p> <p><b>Section 7.</b> Select this section if you're seeking reinstatement with an effective date of reinstatement of the date of submission of this application.</p>

## Part VII

Part VII	Part VII. Annual Filing Requirement
	<p>Most organizations must file an annual notice (Form 990 or 990-EZ) or notice (Form 990-N, Electronic Notice (e-Postcard)). Exceptions to this rule include certain affiliates of a governmental unit. You can find more detailed information about filing requirements and exceptions from the requirement to file in the Instructions for Form 990.</p> <p>Unless specifically required to file Form 990 or Form 990-EZ (see the Instructions for Form 990), most organizations that normally have gross receipts of \$50,000 or less may satisfy their filing obligation with the Form 990-N, Electronic Notice (e-Postcard).</p> <p><b>CAUTION!</b> If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.</p>
1	<p>Answer "Yes" if you're claiming you are excepted from filing a Form 990-series return or notice and indicate the reason you believe you're excepted from filing. See Pub. 557 and Instructions for Form 8940, Request for Miscellaneous Determination, for more information on the requirements for the various filing exceptions.</p> <p>Provide information regarding how you meet your requested exception in your narrative description of activities or as part of an uploaded supplemental response. For example, if you're claiming exception as an affiliate of a governmental unit based on Rev. Proc. 95-48, you must demonstrate that your bylaws or other organizational documents states that your board members were appointed by a governmental unit, an affiliate of a governmental unit, a public official acting in an official capacity, or elected by the public at large, pursuant to local statute or ordinance. Also include information demonstrating that you meet at least two (2) of the affiliation factors listed in Rev. Proc. 95-48, Section 4.03 and how you meet all of the facts and circumstances detailed in Rev. Proc. 95-48, Section 4.04.</p>

## Part VIII

Part VIII	Part VIII. Notification Requirement Under Section 506
	<p>Section 506 requires an organization notify the IRS of its intent to operate as a section 501(c)(4) organization. Form 8976, Notice of Intent to Operate Under Section 501(c)(4), must be submitted electronically at <a href="https://services.irs.gov/datamart/login.do">services.irs.gov/datamart/login.do</a>, and requires payment of a user fee at Pay.gov. You can find more information about section 501(c)(4) notification requirements at <a href="https://irs.gov/form8976">irs.gov/form8976</a>.</p> <p><b>TIP</b> For certain exceptions to the requirement to submit Form 8976 for organizations in existence as of July 8, 2016, see <a href="https://www.irs.gov/revproc/2016-42">Rev. Proc. 2016-42</a> for information regarding the timing for submitting the notification.</p>
1	<p>Answer "Yes" if you submitted Form 8976 within 60 days of your formation date. If you answer "No," explain why you did not submit the notification.</p>

## Part IX

Part IX	Part IX - Signature
	<p><b>Signature requirements.</b> An officer, director, trustee, or other official who is authorized to sign for the organization must sign Form 1024-A. The signature must be accompanied by the title or authority of the signer and the date.</p> <p><b>TIP</b> The person signing Form 1024-A must be listed as an officer, director, or trustee within the first five entries of Part I, Line 17.</p>

## Upload Checklist

Upload checklist	Upload checklist
	<p><b>Documents to upload.</b> Check the boxes to indicate which documents are included in the file you upload with your application.</p> <p>You <b>must</b> upload a copy of your organizing document and any amendments to it along with a copy of your bylaws, if adopted. The other listed documents are not required.</p> <p>Put your name and EIN on each page of your supplemental response and identify the Part and Line number to which the information relates.</p> <p>Pay.gov can accommodate only one uploaded file. Consolidate your attachments into a single PDF file not to exceed 15MB.</p> <p>If your PDF file exceeds the 15MB limit, remove any items over the limit and contact IRS Customer Accounts Services at 877-829-5500 for assistance on how to submit the removed items.</p>

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets

the legal requirements for tax-exempt status.

The organization isn't required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents

may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 1024-A application are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for tax exempt organizations filing this form is

approved under OMB control number 1545-0047 and is included in the estimates shown in the instructions for their information return.

**Comments and suggestions.** 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 us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can send your comments to Internal Revenue Service, Tax Forms and

Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send Form 1024-A to this address. Instead, see *Where To File*, earlier.

# DRAFT AS OF November 23, 2020

**Appendix A: 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.	B92 Remedial Reading & Encouragement B94 Parent & Teacher Groups B99 Education N.E.C.	<b>Environment</b> <b>Code</b> 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.	<b>Voluntary Health Associations &amp; Medical Disciplines</b> <b>Code</b> 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>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				<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.

Appendix A: National Taxonomy of Exempt Entities (NTEE) Codes (Continued)

<p><b>Employment</b></p> <p><b>Code</b></p> <p>J01 Alliances &amp; Advocacy</p> <p>J02 Management &amp; Technical Assistance</p> <p>J03 Professional Societies &amp; Associations</p> <p>J05 Single Organization Support</p> <p>J11 Consumer Lending</p> <p>J12 Fundraising &amp; Fund Distribution Support N.E.C.</p> <p>J19 Employment Preparation &amp; Procurement</p> <p>J21 Vocational Counseling</p> <p>J22 Job Training</p> <p>J30 Vocational Rehabilitation</p> <p>J32 Goodwill Industries</p> <p>J33 Sheltered Employment</p> <p>J40 Labor Unions</p> <p>J99 Employment N.E.C.</p>	<p>L25 Housing Rehabilitation</p> <p>L30 Housing Search Assistance</p> <p>L40 Temporary Housing</p> <p>L41 Homeless Shelters</p> <p>L4A Hotels (except Casino Hotels) &amp; Motels</p> <p>L4B Bed and Breakfast Inns</p> <p>L50 Homeowners &amp; Tenants Associations</p> <p>L80 Housing Support</p> <p>L81 Home Improvement &amp; Repairs</p> <p>L82 Housing Expense Reduction Support</p> <p>L99 Housing &amp; Shelter N.E.C.</p>	<p>O12 Fundraising &amp; Fund Distribution Support N.E.C.</p> <p>O19 Youth Centers &amp; Clubs</p> <p>O20 Boys Clubs</p> <p>O21 Girls Clubs</p> <p>O22 Boys &amp; Girls Clubs</p> <p>O30 Adult &amp; Child - Matching Programs</p> <p>O31 Big Brothers &amp; Big Sisters</p> <p>O40 Scouting</p> <p>O41 Boy Scouts of America</p> <p>O42 Girl Scouts of the U.S.A.</p> <p>O43 Camp Fire</p> <p>O50 Youth Development Programs</p> <p>O51 Youth Community Service Clubs</p> <p>O52 Youth Development - Agricultural</p> <p>O53 Youth Development - Business</p> <p>O54 Youth Development - Citizenship</p> <p>O55 Youth Development - Religious Leadership</p> <p>O99 Youth Development N.E.C.</p>	<p><b>International, Foreign Affairs &amp; National Security</b></p> <p><b>Code</b></p> <p>Q01 Alliances &amp; Advocacy</p> <p>Q02 Management &amp; Technical Assistance</p> <p>Q03 Professional Societies &amp; Associations</p> <p>Q05 Research Institutes &amp; Public Policy Analysis</p> <p>Q11 Single Organization Support</p> <p>Q12 Fundraising &amp; Fund Distribution Support N.E.C.</p> <p>Q19 Promotion of International Understanding</p> <p>Q21 International Cultural Exchange</p> <p>Q22 International Academic Exchange</p> <p>Q23 International Exchange N.E.C.</p> <p>Q30 International Development</p> <p>Q31 International Agricultural Development</p> <p>Q32 International Economic Development</p> <p>Q33 International Relief</p> <p>Q35 International Democracy &amp; Civil Society Development</p> <p>Q40 International Peace &amp; Security</p> <p>Q41 Arms Control &amp; Peace</p> <p>Q42 United Nations Associations</p> <p>Q43 National Security</p> <p>Q50 International Affairs, Foreign Policy &amp; Globalization</p> <p>Q51 International Economic &amp; Trade Policy</p> <p>Q70 International Human Rights</p> <p>Q71 International Migration &amp; Refugee Issues</p> <p>Q99 International, Foreign Affairs &amp; National Security N.E.C.</p>
<p><b>Food, Agriculture &amp; Nutrition</b></p> <p><b>Code</b></p> <p>K01 Alliances &amp; Advocacy</p> <p>K02 Management &amp; Technical Assistance</p> <p>K03 Professional Societies &amp; Associations</p> <p>K05 Research Institutes &amp; Public Policy Analysis</p> <p>K11 Single Organization Support</p> <p>K12 Fundraising &amp; Fund Distribution Support N.E.C.</p> <p>K20 Agricultural Programs</p> <p>K25 Farmland Preservation</p> <p>K26 Animal Husbandry</p> <p>K28 Farm Bureaus &amp; Granges</p> <p>K2A Other Vegetable (except Potato) &amp; Melon Farming</p> <p>K2B Soil Preparation, Planting, &amp; Cultivating</p> <p>K2C Wineries</p> <p>K30 Food Programs</p> <p>K31 Food Banks &amp; Pantries</p> <p>K34 Congregate Meals</p> <p>K35 Soup Kitchens</p> <p>K36 Meals on Wheels</p> <p>K40 Nutrition</p> <p>K50 Home Economics</p> <p>K6A Meat Markets</p> <p>K6B Confectionery &amp; Nut Stores</p> <p>K6C Caterers</p> <p>K6D Mobile Food Services</p> <p>K6E Drinking Places</p> <p>K6F Snack Nonalcoholic Beverage Bars</p> <p>K90 Limited-Service Restaurants</p> <p>K91 Supermarkets &amp; Other Grocery (except Convenience) Stores</p> <p>K92 Convenience Stores</p> <p>K93 Fruit &amp; Vegetable Markets</p> <p>K94 All Other Specialty Food Stores</p> <p>K95 Food (Health) Supplement Stores</p> <p>K96 Warehouse Clubs &amp; Supercenters</p> <p>K97 Food Service Contractors</p> <p>K98 Full-Service Restaurants</p> <p>K99 Food, Agriculture &amp; Nutrition N.E.C.</p>	<p><b>Public Safety, Disaster Preparedness &amp; Relief</b></p> <p><b>Code</b></p> <p>M01 Alliances &amp; Advocacy</p> <p>M02 Management &amp; Technical Assistance</p> <p>M03 Professional Societies &amp; Associations</p> <p>M05 Research Institutes &amp; Public Policy Analysis</p> <p>M11 Single Organization Support</p> <p>M12 Fundraising &amp; Fund Distribution Support N.E.C.</p> <p>M19 Disaster Preparedness &amp; Relief Services</p> <p>M23 Search &amp; Rescue Squads</p> <p>M24 Fire Prevention</p> <p>M40 Safety Education</p> <p>M41 First Aid</p> <p>M42 Automotive Safety</p> <p>M60 Public Safety Benevolent Associations</p> <p>M99 Public Safety, Disaster Preparedness &amp; Relief N.E.C.</p>	<p><b>Human Services</b></p> <p><b>Code</b></p> <p>P01 Alliances &amp; Advocacy</p> <p>P02 Management &amp; Technical Assistance</p> <p>P03 Professional Societies &amp; Associations</p> <p>P05 Research Institutes &amp; Public Policy Analysis</p> <p>P11 Single Organization Support</p> <p>P12 Fundraising &amp; Fund Distribution Support N.E.C.</p> <p>P19 Human Service Organizations</p> <p>P20 American Red Cross</p> <p>P21 Urban League</p> <p>P22 Salvation Army</p> <p>P26 Volunteers of America</p> <p>P27 Young Men's or Women Associations</p> <p>P28 Neighborhood Centers</p> <p>P29 Thrift Shops</p> <p>P30 Children &amp; Youth Services</p> <p>P31 Adoption</p> <p>P32 Foster Care</p> <p>P33 Child Day Care</p> <p>P40 Family Services</p> <p>P42 Single Parent Agencies</p> <p>P43 Family Violence Shelters, Services</p> <p>P44 In-Home Assistance</p> <p>P45 Family Services for Adolescent Parents</p> <p>P46 Family Counseling</p> <p>P47 Pregnancy Centers</p> <p>P50 Personal Social Services</p> <p>P51 Financial Counseling</p> <p>P52 Transportation Assistance</p> <p>P58 Gift Distribution</p> <p>P60 Emergency Assistance</p> <p>P61 Travelers' Aid</p> <p>P62 Victims' Services</p> <p>P70 Residential Care &amp; Adult Day Programs</p> <p>P71 Adult Day Care</p> <p>P73 Group Homes</p> <p>P74 Hospices</p> <p>P75 Supportive Housing for Older Adults</p> <p>P76 Homes for Children &amp; Adolescents</p> <p>P7A Residential Intellectual &amp; Developmental Disability Facilities (Group Homes, Intermediate Care Facilities &amp; Hospitals)</p> <p>P80 Centers to Support the Independence of Specific Populations</p> <p>P81 Senior Centers</p> <p>P82 Developmentally Disabled Centers</p> <p>P83 Womens' Centers</p> <p>P84 Ethnic &amp; Immigrant Centers</p> <p>P85 Homeless Centers</p> <p>P86 Blind &amp; Visually Impaired Centers</p> <p>P87 Deaf &amp; Hearing Impaired Centers</p> <p>P88 LGBT Centers</p> <p>P99 Human Services N.E.C.</p>	<p><b>Civil Rights, Social Action &amp; Advocacy</b></p> <p><b>code</b></p> <p>R01 Alliances &amp; Advocacy Organizations</p> <p>R02 Management &amp; Technical Assistance</p> <p>R03 Professional Societies &amp; Associations</p> <p>R05 Research Institutes &amp; Public Policy Analysis</p> <p>R11 Single Organization Support</p> <p>R12 Fundraising &amp; Fund Distribution Support N.E.C.</p> <p>R19 Civil Rights</p> <p>R20 Minority Rights</p> <p>R22 Disabled Persons' Rights</p> <p>R23 Womens' Rights</p> <p>R24 Seniors' Rights</p> <p>R25 Lesbian &amp; Gay Rights</p> <p>R26 Childrens' Rights</p> <p>R28 Intergroup &amp; Race Relations</p> <p>R30 Voter Education &amp; Registration</p> <p>R60 Civil Liberties</p> <p>R61 Reproductive Rights</p> <p>R62 Right to Life</p> <p>R63 Censorship, Freedom of Speech &amp; Press</p> <p>R67 Right to Die &amp; Euthanasia</p> <p>R99 Civil Rights, Social Action &amp; Advocacy N.E.C.</p>
<p><b>Housing &amp; Shelter</b></p> <p><b>Code</b></p> <p>L01 Alliances &amp; Advocacy</p> <p>L02 Management &amp; Technical Assistance</p> <p>L03 Professional Societies &amp; Associations</p> <p>L05 Research Institutes &amp; Public Policy Analysis</p> <p>L11 Single Organization Support</p> <p>L12 Fundraising &amp; Fund Distribution Support N.E.C.</p> <p>L20 Housing Development, Construction &amp; Management</p> <p>L21 Low-Income &amp; Subsidized Rental Housing</p> <p>L22 Senior Citizens' Housing &amp; Retirement Communities</p> <p>L24 Independent Housing for People with Disabilities</p>	<p><b>Recreation &amp; Sports</b></p> <p><b>Code</b></p> <p>N01 Alliances &amp; Advocacy</p> <p>N02 Employment Services</p> <p>N03 Professional Societies &amp; Associations</p> <p>N05 Research Institutes &amp; Public Policy Analysis</p> <p>N11 Single Organization Support</p> <p>N12 Fundraising &amp; Fund Distribution Support N.E.C.</p> <p>N20 Camps</p> <p>N2A RV (Recreational Vehicle) Parks &amp; Campgrounds</p> <p>N2B Recreational and Vacation Camps (Except Campgrounds)</p> <p>N30 Physical Fitness &amp; Community Recreational Facilities</p> <p>N31 Community Recreational Centers</p> <p>N32 Parks &amp; Playgrounds</p> <p>N40 Sports Training Facilities, Agencies</p> <p>N50 Recreational Clubs</p> <p>N52 Fairs</p> <p>N60 Amateur Sports</p> <p>N61 Fishing &amp; Hunting</p> <p>N62 Basketball</p> <p>N63 Baseball &amp; Softball</p> <p>N64 Soccer</p> <p>N65 Football</p> <p>N66 Racquet Sports</p> <p>N67 Swimming &amp; Other Water Recreation</p> <p>N68 Winter Sports</p> <p>N69 Equestrian</p> <p>N6A Golf</p> <p>N70 Amateur Sports Competitions</p> <p>N71 Olympics</p> <p>N72 Special Olympics</p> <p>N80 Professional Athletic Leagues</p> <p>N99 Recreation &amp; Sports N.E.C.</p>	<p><b>Youth Development</b></p> <p><b>Code</b></p> <p>O01 Alliances &amp; Advocacy</p> <p>O02 Management &amp; Technical Assistance</p> <p>O03 Professional Societies &amp; Associations</p> <p>O05 Research Institutes &amp; Public Policy Analysis</p> <p>O11 Single Organization Support</p>	<p><b>Community Improvement &amp; Capacity Building</b></p> <p><b>Code</b></p> <p>S01 Alliances &amp; Advocacy</p> <p>S02 Management &amp; Technical Assistance</p> <p>S03 Professional Societies &amp; Associations</p> <p>S05 Research Institutes &amp; Public Policy Analysis</p> <p>S11 Single Organization Support</p> <p>S12 Fund Raising &amp; Fund Distribution Support N.E.C.</p> <p>S20 Community &amp; Neighborhood Development</p> <p>S21 Community Coalitions</p> <p>S22 Neighborhood &amp; Block Associations</p>

**Appendix A: National Taxonomy of Exempt Entities (NTEE) Codes (Continued)**

S30	Economic Development	U03	Professional Societies & Associations	V37	Labor Studies	X70	Hinduism
S31	Urban & Community Economic Development	U05	Research Institutes & Public Policy Analysis	V99	Social Science N.E.C.	X80	Religious Media & Communications
S32	Rural Economic Development	U11	Single Organization Support	<b>Public &amp; Societal Benefit Code</b>		X81	Religious Film & Video
S40	Business & Industry	U12	Fundraising & Fund Distribution Support N.E.C.	W01	Alliances & Advocacy	X82	Religious Television
S41	Chambers of Commerce & Business Leagues	U19	General Science	W02	Management & Technical Assistance	X83	Religious Printing & Publishing
S43	Small Business Development	U20	Marine Science & Oceanography	W03	Professional Societies & Associations	X84	Religious Radio
S46	Boards of Trade	U21	Physical & Earth Sciences	W05	Research Institutes & Public Policy Analysis	X90	Interfaith Coalitions
S47	Real Estate Associations	U30	Astronomy	W11	Single Organization Support	X99	Religion Related, N.E.C.
S50	Nonprofit Management	U33	Chemistry & Chemical Engineering	W12	Fundraising & Fund Distribution Support N.E.C.	<b>Mutual &amp; Membership Benefit Code</b>	
S80	Community Service Clubs	U34	Mathematics	W19	Government & Public Administration	Y01	Alliances & Advocacy
S81	Womens' Service Clubs	U36	Geology	W20	Public Finance, Taxation & Monetary Policy	Y02	Management & Technical Assistance
S82	Mens' Service Clubs	U40	Engineering & Technology	W22	Citizen Participation	Y03	Professional Societies & Associations
S99	Community Improvement & Capacity Building N.E.C.	U41	Computer Science	W30	Military & Veterans' Organizations	Y05	Research Institutes & Public Policy Analysis
<b>Philanthropy, Volunteerism &amp; Grantmaking Foundations Code</b>		U42	Engineering	W40	Public Transportation Systems	Y11	Single Organization Support
T01	Alliances & Advocacy	U50	Biological & Life Sciences Research	W50	Telecommunications	Y12	Fundraising & Fund Distribution Support N.E.C.
T02	Management & Technical Assistance	U99	Science & Technology N.E.C.	W60	Financial Institutions	Y19	Support N.E.C.
T03	Professional Societies & Associations	<b>Social Science Code</b>		W61	Credit Unions	Y20	Insurance Providers
T05	Research Institutes & Public Policy Analysis	V01	Alliances & Advocacy	W70	Leadership Development	Y22	Local Benevolent Life Insurance Associations
T11	Single Organization Support	V02	Management & Technical Assistance	W80	Public Utilities	Y23	Mutual Insurance Companies & Associations
T12	Fundraising & Fund Distribution Support N.E.C.	V03	Professional Societies & Associations	W90	Consumer Protection	Y24	Supplemental Unemployment Compensation
T19	Support N.E.C.	V05	Research Institutes & Public Policy Analysis	W99	Public & Societal Benefit N.E.C.	Y25	State-Sponsored Workers' Compensation Reinsurance Organizations
T20	Private Grantmaking Foundations	V11	Single Organization Support	<b>Religion-Related Code</b>		Y30	Pension & Retirement Funds
T21	Corporate Foundations	V12	Fund Raising & Fund Distribution Support N.E.C.	X01	Alliances & Advocacy	Y33	Teachers' Retirement Fund Associations
T22	Private Independent Foundations	V19	Social Science	X02	Management & Technical Assistance	Y34	Employee-Funded Pension Trusts
T23	Private Operating Foundations	V20	Anthropology & Sociology	X03	Professional Societies & Associations	Y35	Multi-Employer Pension Plans
T30	Public Foundations	V21	Economics	X05	Research Institutes & Public Policy Analysis	Y40	Fraternal Societies
T31	Community Foundations	V22	Behavioral Science	X11	Single Organization Support	Y41	Fraternal Beneficiary Societies
T40	Volunteerism Promotion	V23	Political Science	X12	Fundraising & Fund Distribution Support N.E.C.	Y42	Domestic Fraternal Societies
T50	Philanthropy, Charity & Volunteerism Promotion	V24	Population Studies	X19	Support N.E.C.	Y43	Voluntary Employees Beneficiary Associations (Non-Government)
T70	Federated Giving Programs	V25	Law & Jurisprudence	X20	Christianity	Y44	Voluntary Employees Beneficiary Associations (Government)
T90	Named Trusts N.E.C.	V26	Interdisciplinary Research	X21	Protestant	Y50	Cemeteries
T99	Philanthropy, Voluntarism & Grantmaking Foundations N.E.C.	V30	Black Studies	X22	Roman Catholic	Y99	Mutual & Membership Benefit N.E.C.
<b>Science &amp; Technology Code</b>		V31	Women's Study	X30	Judaism		
U01	Alliances & Advocacy	V32	Ethnic Studies	X40	Islam		
U02	Management & Technical Assistance	V33	Urban Studies	X50	Buddhism		
		V34	International Studies				
		V35	Gerontology				
		V36					