

26 CFR 601.201: Rulings and determination letters.

Rev. Proc. 2022-8

SECTION 1. PURPOSE

This revenue procedure modifies Revenue Procedure 2022-5, 2022-1 IRB 256, by updating the procedures for Exempt Organizations determination letters with respect to the electronically submitted Form 1024, *Application for Recognition of Exemption Under Section 501(a) or Section 521 of the Internal Revenue Code*, which is the application used to apply for recognition of exemption as an entity described in § 501(a) (other than those described in § 501(c)(3) or § 501(c)(4)) and § 521. The modifications to Rev. Proc. 2022-5 made by this revenue procedure provide that the electronic submission process is the exclusive means of submitting a completed Form 1024, except for submissions eligible for the 90-day transition relief provided in section 4 of this revenue procedure. This revenue procedure also modifies which individuals or representatives are authorized to sign the Form 1024.

This revenue procedure also modifies and supersedes Revenue Procedure 72-5, 1972-1 CB 709, by updating procedures for issuing determination letters for religious and apostolic organizations seeking exemption under § 501(d). In addition, this revenue procedure modifies and supersedes Revenue Procedure 2015-17, 2015-7 IRB 599, by updating procedures for issuing determination letters and rulings on the exempt status of qualified nonprofit health insurance issuers (QNHIs) described in § 501(c)(29).

SECTION 2. CHANGED SUBMISSION PROCESS'

The IRS has revised and updated Form 1024 and provided for it to be electronically submitted at www.pay.gov. Organizations seeking determination under section 501(a) (other than those described in § 501(c)(3) or § 501(c)(4) and those seeking group rulings), including those organizations that have been required to submit letter requests to seek their determination (including those described in § 501(c)(11), (14), (16), (18), (21), (22), (23), (26), (27), (28) or (29), or under § 501(d)) are required to electronically submit the Form 1024 as of the effective date of this revenue procedure, except as provided in section 4. Organizations requesting determination under section 521 may also electronically submit the Form 1024 instead of Form 1028.

The electronic submission process for Form 1024 replaces the paper submission process for Form 1024 on January 3, 2022, subject to the transition relief provided in section 4 of this revenue procedure. Section 3 of this revenue procedure modifies Rev. Proc. 2022-5 to set forth procedures for issuing determination letters in response to electronically submitted Form 1024 applications. Unless otherwise modified in this revenue procedure, the provisions of Rev. Proc. 2022-5 continue to apply.

SECTION 3. MODIFICATIONS TO REVENUE PROCEDURE 2022-5

.01 Section 4.01 of Rev. Proc. 2022-5 is modified to read as follows:

.01 This section explains the general instructions for requesting determination letters. In addition to these general instructions, specific procedures apply to requests submitted by letter (as described in section 5 of this revenue procedure) and to requests for determinations submitted on Form 8940, *Request for Miscellaneous Determination*

(as described in section 7 of this revenue procedure).

.02 The first paragraph of section 4.02(3) of Rev. Proc. 2022-5 is modified to read as follows:

(3) **Form 1024 application.** An organization seeking a determination letter from the Service recognizing tax-exempt status under § 501(c)(2), (5), (6), (7), (8), (9), (10), (11), (12), (13), (14), (15), (16), (17), (18), (19), (21), (22), (23), (25), (26), (27), (28), (29), or § 501(d) must electronically submit a completed Form 1024, *Application for Recognition of Exemption Under Section 501(a) or Section 521*. An organization seeking a determination letter from the Service recognizing tax-exempt status under § 521 may also electronically submit Form 1024.

.03 Section 4.02(5) of Rev. Proc. 2022-5 is modified to read as follows:

(5) **Form 1028 application.** An organization seeking recognition of exemption under § 521 may submit a completed Form 1028, *Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code*, along with Form 8718. Note that an organization seeking a determination letter from the Service recognizing tax-exempt status under § 521 may instead electronically submit the revised Form 1024.

.04 Section 4.04(7)(a) of Rev. Proc. 2022-5 is modified to read as follows:

(7) **Letter request.**

(a) **Letter applications.** A central organization that has previously received or is concurrently requesting recognition of its own tax-exempt status can request a group exemption letter by submitting a letter application along with Form 8718. *But see*, Section 3.02(11) of this revenue procedure.

.05 Section 4.04(2) of Rev. Proc. 2022-5 is modified to read as follows:

(2) **Individual or representative authorized to sign Form 1024.** In the case of a request for a determination letter made by filing Form 1024, an officer, a director, a trustee, or other official who is authorized to sign for the organization must sign the application. The signature of a representative authorized by a power of attorney who is not an officer, director, trustee, or other official of the organization will not satisfy the signature requirement for Form 1024. See the instructions to the form for more information on who may sign the application on behalf of an organization.

.06 The first two paragraphs of Section 4.09(1) of Rev. Proc. 2022-5 are modified to read as follows:

(1) **Procedures for requesting expedited handling.** Except for a request on the electronically submitted Form 1023, Form 1024, or Form 1024-A, the request for expedited handling must be made in writing, preferably in a separate letter sent with, or soon after filing, the request for the determination letter. If the request is not made in a separate letter, then the letter in which the determination letter request is made should say, at the top of the first page: "**Expedited Handling Is Requested. See page ___ of this letter.**"

In the case of the electronically submitted Form 1023, Form 1024, or Form 1024-A, a request for expedited handling must be indicated on the form and a supporting written statement must be submitted as an attachment with the completed application.

.07 Section 6.04 of Rev. Proc. 2022-5 is modified to read as follows:

.04 An organization applying for recognition of exemption must attach a completed Form 8718, *User Fee for Exempt Organization Determination Letter Request*, to its application, unless the organization is submitting Form 1023, Form 1023-

EZ, Form 1024, or Form 1024-A. Form 8718 is an attachment related to user fees that is not, itself, a determination letter application.

.08 Section 6.06(1)(a) of Rev. Proc. 2022-5 is modified to read as follows:

(1) A completed application (other than a Form 1023-EZ), including a letter application, is one that:

(a) is signed or, in the case of a Form 1023, Form 1024, or Form 1024-A, is electronically signed by an authorized individual under penalties of perjury (see sections 4.04 and 4.06 of this revenue procedure);

.09 Section 6.08(2) of Rev. Proc. 2022-5 is modified to read as follows:

(2) **When an application is not submitted within 27 months of formation.** An organization that otherwise meets the requirements for tax-exempt status and the issuance of a determination letter but does not meet the requirements for recognition from date of formation will be recognized from the postmark date of its application or the submission date of its Form 1023, Form 1023-EZ, Form 1024, or Form 1024-A, as applicable.

.10 Section 14.06(1) of Rev. Proc. 2022-5 is modified to read as follows:

(1) **Payment of user fees for applications of recognition of exemption on Form 1023, Form 1023-EZ, Form 1024, or Form 1024-A.** User fees for applications for recognition of exemption on Form 1023, Form 1023-EZ, Form 1024, or Form 1024-A must be paid through www.pay.gov.

.11 Section 14.07 of Rev. Proc. 2022-5 is modified to read as follows:

.07 Form 8718 is intended to be used as an attachment to applications other than Form 1023, Form 1023-EZ, Form 1024, or Form 1024-A for the attachment of the

applicable user fee check.

.12 Section 15.01(1)(a) of Rev. Proc. 2022-5 is modified to read as follows:

(1) The following types of requests and applications handled by the EO Determinations Office should be sent to the Internal Revenue Service Center, at the address in section 15.01(2):

(a) applications for recognition of exemption on Form 1028;

.13 Section 15.02 of Rev. Proc. 2022-5 is modified to read as follows:

.02 Applications for recognition of exemption on Form 1023, Form 1023-EZ, Form 1024, and Form 1024-A are handled by the EO Determinations Office but must be submitted electronically online at www.pay.gov. Paper submissions of Form 1023, Form 1023-EZ, Form 1024, and Form 1024-A will not be accepted.

SECTION 4. TRANSITION RELIEF

.01 Except as provided in section 4.02, an organization seeking recognition of tax-exempt status under § 501(a) using Form 1024, including those that previously were required to submit a letter application but are required under section 3.02 to use Form 1024, must electronically submit the form and user fee online at www.pay.gov.

.02 For the 90-day period after the effective date of this revenue procedure, the Internal Revenue Service will accept for processing a completed paper Form 1024 from an organization that previously was required to submit the paper Form 1024 and is now required to submit the electronic Form 1024. For this period, the Service will also accept for processing a letter application from an organization that previously was required to submit a letter request and is now required to submit the electronic Form

1024. The paper Form 1024 or letter application must be accompanied by the correct user fee as described in Rev. Proc. 2022-5 prior to the modifications to the payment of user fees made by this revenue procedure and postmarked on or before the date that is 90 days after the effective date of this revenue procedure.

SECTION 5. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 2022-5 is modified. Rev. Proc. 72-5 and Rev. Proc. 2015-17 are modified and superseded.

SECTION 6. EFFECTIVE DATE

This revenue procedure is effective January 3, 2022, the date this revenue procedure was announced by news release.

SECTION 7. DRAFTING INFORMATION

The principal author of this revenue procedure is Patrick Sternal of the Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes). For further information regarding this revenue procedure contact Mr. Sternal at (202) 317-5800 (not a toll-free call).