

Application for Recognition of Exemption

To apply for recognition by the IRS of exempt status as an organization described in section 501(c)(3) of the Code, use [Form 1023, Application for Recognition of Exemption](#) and its [instructions](#). The application must be complete and accompanied by the appropriate user fee. For more information, see [Publication 557, Tax-Exempt Status for Your Organization](#). See [Application Process](#) for a step-by-step review of what an organization needs to know and to do in order to apply for recognition by the IRS of tax-exempt status. In addition, [Publication 4220, Applying for 501\(c\)\(3\) Tax-Exempt Status](#), is designed to help prospective charities apply for tax exemption under the tax law. Frequently asked questions about [applying for exemption](#) generally, and [Form 1023](#) specifically, are also available.

The organization should also request an employer identification number, even if the organization does not have any employees. Download [Form SS-4, Application for Employer Identification Number](#), and its [related instructions](#) to learn how to obtain an EIN. You may also obtain an EIN via telephone, by calling 1-800-829-4933, or by applying [online](#). For more information regarding EINs, see [Publication 1635, Understanding Your EIN](#).

Except for churches, their integrated auxiliaries, and public charities whose annual gross receipts are normally less than \$5,000, organizations will not be treated as described in section 501(c)(3) unless they notify the IRS that they are applying for recognition of section 501(c)(3) status. Organizations that are described in section 501(c)(3) but do not so notify the Service within 15 months of their creation will be treated as [private foundations](#). An organization described in section 501(c)(3) will be a private foundation unless it meets the criteria set forth in section 509(a).

A charitable organization must make available for public inspection its approved application for recognition of exemption with all supporting documents and its last three annual information returns. Pursuant to the Taxpayer Bill of Rights 2, the organization is required to provide copies of these documents upon request without charge (other than a reasonable fee for reproduction and copying costs). Penalties are provided for failure to comply with these requirements. For more information, see our frequently asked questions, the final regulations published in [Internal Revenue Bulletin 1999-17](#), or [Disclosure Requirements](#).

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