

Application for Recognition of Exemption

To apply for recognition by the IRS of exempt status under 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. 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. 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 it does not have any employees. See [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](#).

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 by applying for recognition of section 501(c)(3) status. Generally, organizations required to apply for recognition of exemption must notify the Service within 27 months from the date of their formation to be treated as described in section 501(c)(3) from the date formed. When the IRS determines that an organization qualifies for exemption under section 501(c)(3), it will also be classified as a [private foundation](#), unless it meets the requirements to be treated as a [public charity](#).

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. The organization must 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](#).

Additional information:

- [Publication 557, Tax-Exempt Status for Your Organization](#)
- [Publication 4220, Applying for 501\(c\)\(3\) Tax-Exempt Status](#) (www.irs.ustreas.gov/pub/irs-pdf/p4220.pdf)
- [Publication 1635, Understanding Your EIN](#)
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