Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption Under Section 501(a)*

***For organizations described in sections:**

501(c)(2), (4), (5), (6), (7), (8), (9), (10), (12), (13), (15), (17), (19), and (25) of the Internal Revenue Code

Note: *For the addresses for filing Form 1024, see* ***Form 8718,*** *User Fee for Exempt Organization Letter Request. For obtaining an Employer Identification Number (EIN), see* ***Form SS-4,*** *Application for Employer Identification Number.*

Note: *Organizations described in section 501(c)(3) must use application Form 1023.*

Contents:
Form 1024
Instructions

Package 1024
(Rev. April 1996)

Cat. No. 47201P

Department of the Treasury
Internal Revenue Service

Instructions for Form 1024

(Rev. April 1996)

Application for Recognition of Exemption Under Section 501(a)

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

Note: *Keep a copy of the completed Form 1024 in the organization's permanent records.*

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 is not 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 application are covered in Code section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average times are:

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
1024, Parts I–III	53 hr., 5 min.	2 hr., 11 min.	3 hr., 8 min.
Part IV	1 hr., 12 min.	35 min.	39 min.
Sch. A	2 hr., 52 min.	18 min.	21 min.
Sch. B	1 hr., 40 min.	18 min.	20 min.
Sch. C	58 min.	12 min.	13 min.
Sch. D	4 hr., 4 min.	18 min.	22 min.
Sch. E	1 hr., 40 min.	18 min.	20 min.
Sch. F	2 hr., 23 min.	12 min.	14 min.
Sch. G	1 hr., 55 min.	6 min.	8 min.
Sch. H	1 hr., 40 min.	6 min.	8 min.
Sch. I	5 hr., 30 min.	30 min.	37 min.
Sch. J	2 hr., 23 min.	6 min.	8 min.
Sch. K	3 hr., 21 min.	6 min.	10 min.

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 write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the application to this address. Instead, see **Where To File** on this page.

General Instructions

User fee.—Payment of a user fee is required with determination letter requests submitted to the Internal Revenue Service. **Form 8718,** User Fee for Exempt Organization Determination Letter Request, must be submitted with this application along with the appropriate fee as stated on Form 8718. Form 8718 may be obtained through your local IRS office or by calling the telephone number below for forms and publications.

Helpful information.—For additional information, see **Pub. 557,** Tax-Exempt Status for Your Organization; and **Pub. 598,** Tax on Unrelated Business Income of Exempt Organizations. You may also call 1-800-829-4477 to listen to recorded tax information. A touch-tone telephone is required. **Topic #310,** Tax-exempt status for organizations, and **Topic #311,** How to apply for exempt status, are informative. These topic numbers may change. If so, listen to the directory of topics for the new topic numbers or refer to the instructions for a current **Form 1040,** U.S. Individual Income Tax Return, for the updated list of Tele-Tax Topics. For additional forms and publications, call 1-800-829-3676 (1-800-TAX-FORM).

Purpose of Form

Form 1024 is used by most types of organizations to apply for recognition of exemption under section 501(a). See Part I of the application.

Even if these organizations are not required to file Form 1024 to be tax-exempt, they may wish to file Form 1024 and receive a determination letter of IRS recognition of their section 501(c) status in order to obtain certain incidental benefits such as public recognition of their tax-exempt status; exemption from certain state taxes; advance assurance to donors of deductibility of contributions (in certain cases); nonprofit mailing privileges, etc.

Note: *Generally, Form 1024 is* ***NOT*** *used to apply for a group exemption letter. For information on how to apply for a group exemption letter, see Pub. 557.*

Note: *Tax benefits for certain homeowners associations under section 528 are available to organizations that are not 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.* ***DO NOT*** *file Form 1024.*

What To File

Do not submit any blank schedules that do not apply to your type of organization.

Most organizations applying for exemption under section 501(a) must complete Parts I through III. Section 501(c)(9), Voluntary Employees' Beneficiary Associations, and section 501(c)(17), Supplemental Unemployment Benefit Trusts, applicants should also complete Part IV. See **Special Rule for Certain Canadian Organizations** on the following page. In addition, each organization must complete the schedule indicated on page 1 of the application for the section of the Code under which it seeks recognition of exemption. (For example, a social welfare organization seeking recognition under section 501(c)(4) must complete Parts I through III and Schedule B.)

Attachments

Every attachment should state that it relates to Form 1024 and identify the applicable part and line item number. The attachments should also show the organization's name, address, and employer identification number (EIN), and be on 8½-by-11-inch paper.

In addition to the required documents and statements, you should include any additional information citing court decisions, rulings, opinions, etc., that will expedite the application's processing. Generally, attachments in the form of tape recordings are not acceptable unless accompanied by a transcript.

Where To File

File the completed application, and all information required, with the IRS key district office for your organization's principal place of business or office as listed in Form 8718. As soon as possible after the complete application is received, you will be advised of the Internal Revenue Service's determination and of the annual returns that the organization will be required to file.

Signature Requirements

An officer who is authorized to sign or another person authorized by a power of attorney must sign this application. Send the power of attorney with the application when you file it. **Form 2848,** Power of Attorney and Declaration of Representative, may be used for this purpose.

Public Inspection of Form 1024

IRS responsibilities.—If the application is approved, it and any supporting papers will be open to public inspection, as required by section 6104, in any key district office and in the Internal Revenue Service's National Office. In addition, any letter or other document issued by the IRS with regard to the application will be open to public inspection. However, information relating to a trade secret, patent, style of work or apparatus which, if released, would adversely affect the organization, or any other information, which would adversely affect the national defense, will not be made available for public inspection. You must identify this information by clearly marking it, "NOT SUBJECT TO PUBLIC INSPECTION," and attach a statement explaining why the organization asks that the information be withheld. If the IRS agrees, the information will be withheld.

Organization's responsibilities.—The organization must make available for public inspection a copy of its approved application and supporting documents, along with any document or letter issued by the IRS. These must be available during regular business hours at the organization's principal office and at each of its regional or district offices having at least three paid employees. See Notice 88-120, 1988-2 C.B. 454. If any person under a duty to comply with the inspection provisions fails to comply with these requirements, a penalty of $10 a day may be imposed for each day the failure continues.

Appeal Procedures

Your organization's application will be considered by the IRS key district office, which will either:

1. Issue a favorable determination letter;

2. Issue a proposed adverse determination letter denying the exempt status requested; or

3. Refer the case to the National Office.

If we send your organization a proposed adverse determination, we will advise it of its appeal rights at that time.

Language and Currency Requirements

Form 1024 and attachments must be prepared in English. If the organizational document or bylaws are in any other language, an English translation must be furnished. (See conformed copy requirements in the line 9 instructions under Part I.) If the organization produces or distributes foreign language publications that are submitted with the application, you may be asked to provide English translations for one or more of them during the processing of the application.

Report all financial information in U.S. dollars (specify the conversion rate used). Combine amounts from within and outside the United States and report the total for each item on the financial statements.

For example:

Gross Investment Income	
From U.S. sources	$4,000
From non-U.S. sources	1,000
Amount to report on income statement	$5,000

Annual Information Return

If the filing date for the annual information return for tax-exempt organizations falls due while your organization's application for recognition of exempt status is pending with the IRS (including any appeal of a proposed adverse determination), it should file **Form 990,** Return of Organization Exempt From Income Tax (or **Form 990-EZ,** Short Form Return of Organization Exempt From Income Tax), and indicate that an application is pending. Applicants under sections 501(c)(5), (9), and (17) should see the Form 990 (or Form 990-EZ) instructions for special provisions regarding substitutions for certain parts of that form.

Special Rule for Certain Canadian Organizations

A religious, scientific, literary, educational, or charitable organization formed in Canada that has received a **Form T2051,** Notification of Registration, from Revenue Canada (Department of National Revenue, Taxation) and whose registration has not been revoked may apply for recognition of exemption as a social welfare organization under section 501(c)(4) without completing all parts of Form 1024 that would otherwise be required. Such an organization must complete only Part I and the signature portion of Form 1024. To indicate that this special rule applies, the organization should write "Registered Canadian Organization" across the top of page 1 of Form 1024. The organization must also attach a copy of its current Form T2051 and a copy of Application for Registration, **Form T2050,** together with all required attachments that it submitted to Revenue Canada. If any of the attachments to Form T2050 were prepared in French, an English translation must be furnished with Form 1024. In the case of organizing documents and bylaws, see the line 9 instructions under Part I.

An organization that wants recognition of exemption under section 501(c)(3) must complete **Form 1023,** Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. Exemption under section 501(c)(3) is needed to establish eligibility to receive contributions that are deductible by U.S. residents to the extent provided by the U.S.–Canada tax treaty.

Specific Instructions

The following instructions are keyed to the line items on the application form:

Part I. Identification of Applicant

Line 1. Full name and address of organization.—Enter the organization's name exactly as it appears in its creating documents, including amendments. If the organization will be operating under another name, show the other name in parentheses. Enter your nine-digit ZIP code.

If the organization's address is outside the United States or its possessions or territories, enter the information on the line for "City or town, state, and ZIP code" in the following order: city, province or state, foreign postal code, and the name of the foreign country. **Do not** abbreviate the country name.

Line 2. Employer identification number (EIN).—All organizations must have an EIN. Enter the nine-digit EIN assigned to the organization by the IRS. If the organization does not have an EIN, obtain one by telephone. Get **Form SS-4,** Application for Employer Identification Number, for details on how to obtain an EIN immediately by telephone. If the organization has previously applied for a number, enter "applied for" and attach a statement giving the date of the application and the office where it was filed. **Do not** apply more than once for an EIN.

Line 3. Person to contact.—Enter the name and telephone number of the person to be contacted during business hours if more information is needed. The contact person should be an officer, director, or a person with power of attorney who is familiar with the organization's activities and is authorized to act on its behalf. Attach Form 2848 or other power of attorney.

Line 4. Month the annual accounting period ends.—Enter the month the organization's annual accounting period ends. The organization's accounting period is usually the 12-month period that is the organization's tax year. The organization's first tax year depends on the accounting period it chooses. The first tax year could be less than 12 months.

Line 5. Date incorporated or formed.—Enter the date the organization became a legal entity. For corporations this is the date that the articles of incorporation were approved by the appropriate state official. For unincorporated organizations, it is the date its constitution or articles of association were adopted.

Line 6. Activity codes.—Select up to three of the code numbers listed on the back cover that best describe or most accurately identify the organization's purposes, activities, or type of organization. Enter the codes in the order of their importance.

Line 7.—Indicate if the organization has ever filed Form 1023, Form 1024, or other exemption application with the IRS.

Line 8.—Indicate if the organization has ever filed Federal income tax returns as a taxable organization or filed returns as an exempt organization (e.g., Forms 990, 990-EZ, 990-PF, and **990-T,** Exempt Organization Business Income Tax Return).

Line 9. Type of organization and organizational documents.—Submit a conformed copy of the organizing instrument. If the organization does not have an organizing instrument, it will not qualify for exempt status. A "conformed" copy is one that agrees with the original and all amendments to it. The conformed copy may be a photocopy of the original signed and dated organizing document OR it may be a copy of the organizing document that is not signed but is accompanied by a written declaration signed by an authorized individual stating that the copy is a complete and accurate copy of the original signed and dated document.

In the case of a corporation, a copy of the articles of incorporation, approved and dated by an appropriate state official, is sufficient by itself. If an unsigned copy of the articles of incorporation is submitted, it must be accompanied by the written declaration discussed above. Signed or unsigned copies of the articles of incorporation must be accompanied by a declaration stating that the original copy of the articles was filed with and approved by the state. The date filed must be specified.

In the case of an unincorporated association, the conformed copy of the constitution, articles of association, or other organizing document must indicate in the document itself, or in a written declaration, that the organization was formed by the adoption of the document by two or more persons.

If the organization has adopted bylaws, include a current copy. The bylaws need not be signed if submitted as an attachment to the application for recognition of exemption. The bylaws of an organization alone are not an organizing instrument. They are merely the internal rules and regulations of the organization.

In the case of a trust, a copy of the signed and dated trust instrument must be furnished.

Part II. Activities and Operational Information

Line 1.—It is important that you report all activities carried on by the organization to enable the IRS to make a proper determination of the organization's exempt status. It is also important that you provide detailed information about the nature and purpose of each of the activities. The organization will be contacted for such information if it is not furnished.

Line 2.— If it is anticipated that the organization's principal sources of support will increase or decrease substantially in relation to the organization's total support, attach a statement describing anticipated changes and explaining the basis for the expectation.

Line 3a.—Furnish the mailing addresses of the organization's principal officers, directors, or trustees. Do not give the address of the organization.

Line 3b.—The annual compensation includes salary, bonus, and any other form of payment to the individual for services performed for the organization.

Line 4.—If your organization's activities were formerly performed under another name or if your organization was a part of another organization (tax-exempt or nonexempt), furnish the requested information. Otherwise, indicate "N/A."

Line 5.—Indicate your organization's current or planned connection with any tax-exempt or nonexempt organization.

Line 6.—If your organization has issued stock as a means of indicating ownership by its members or others, furnish the requested information. Otherwise, indicate "N/A."

Line 7.—If your organization is a membership organization, furnish the requested information. Otherwise, indicate "N/A."

Line 8.—If your organization should cease operations as a tax-exempt organization, explain to whom its assets will be distributed.

Line 9.—Indicate if the organization distributes, or plans to distribute, any of its property or funds (such as a distribution of profits) to its shareholders or members.

Line 10.—Indicate if the organization performs any services for any other organization or individual for which it is paid a fee.

Line 11.—Do not include the normal salary of officers or employees.

Line 12.—Answer "Yes," if the organization either provides insurance through a third party or provides the insurance itself.

Line 13.—Examples of public regulatory bodies are: HUD, HHS, Public Utilities Commission, Housing Commission, and a state Insurance Commission.

Line 14.—Provide the specified information about leased property whether it is used for exempt functions or for other purposes.

Line 15.—Provide the specified information about political expenditures whether they were made to support or to oppose particular candidates.

Line 16.—This includes any printed material that may be used to publicize the organization's activities, or as an informational item to members or potential members.

Part III. Financial Data

The Statement of Revenue and Expenses must be completed for the current year and each of the 3 years immediately before it (or the years the organization has existed, if less than 4). **Any applicant that has existed for less than 1 year must give financial data for the current year and proposed budgets for the following 2 years.** Any applicant that has been in existence more than 1 year but seeks recognition of exemption only for the current year and future years (rather than from the date of its formation), should give financial data for the current year and proposed budgets for the following 2 years. We may request financial data for more than 4 years if necessary. All financial information for the current year must cover the period beginning on the first day of the organization's established annual accounting period and ending on any day that is within 60 days of the date of this application. If the date of this application is less than 60 days after the first day of the current accounting period, no financial information is required for the current year. Financial information is required for the 3 preceding years regardless of the current year requirements. Note that if no financial information is required for the current year, the preceding year's financial information can end on any day that is within 60 days of the date of this application.

Prepare the statements using the method of accounting and the accounting period the organization uses in keeping its books and records. If the organization uses a method other than the cash receipts and disbursements method, attach a statement explaining the method used.

A. Statement of Revenue and Expenses

Line 1.—Include amounts received from the members that represent the annual dues and any special assessments or initiation fees.

Line 2.—Do not include amounts received from the general public or a governmental unit for the exercise or performance of the organization's exempt function.

Line 3.—Examples of such income include: the income derived by a social club from the sale of food or beverage to its members; the sale of burial lots by a cemetery association; and fees charged by a social welfare organization or trade association for an educational seminar it conducted.

Line 4.—Enter the organization's gross income from activities that are regularly carried on and not related to the organization's exempt purposes.

Examples of such income include: fees from the commercial testing of products; income from renting office equipment or other personal property; and income from the sale of advertising in an exempt organization periodical. See Pub. 598 for information about unrelated business income and activities.

Line 5.—Attach a schedule showing the description of each asset, the name of the person to whom sold, and the amount received. In the case of publicly traded securities sold through a broker, the name of the purchaser is not required.

Line 6.—Include on this line the income received from dividends, interest, payments received on securities loans (as defined in section 512(a)(5)), rents, and royalties.

Line 7.—Enter the total income from all sources that is not reported on lines 1 through 6. Include, for example, income from special events such as raffles and dances that is not taxable as unrelated business income. Attach a schedule that lists each type of revenue source and the amount derived from each.

Line 9.—Enter the expenses directly related to the income sources reported on line 3 of this part.

Line 10.—Enter the expenses directly related to the income sources reported on line 4 of this part.

Line 11.—Attach a schedule showing the name of the recipient, a brief description of the purposes or conditions of payment, and the amount paid.

Line 12.—Attach a schedule showing the total amount paid for each benefit category, such as disability, death, sickness, hospitalization, unemployment compensation, or strike benefits.

Lines 13–18.—Use lines 13 through 18 to report expenses that are not directly related to the expense categories listed on lines 9 and 10. For example, salaries attributable to the organization's exempt purpose activities should be included with any other expenses reportable on line 9 rather than being reported separately on line 14. Salaries reportable on line 14 include, for example, those attributable to special events; to the solicitation of contributions; and to the overall management and operation of the organization.

Line 13.—Attach a schedule that shows the name of the person compensated; the office or position; the average amount of time devoted to business per week, month, etc.; and the amount of annual compensation.

Line 14.—Enter the total of employees' salaries not reported on line 13.

Line 15.—Enter the total interest expense for the year, excluding mortgage interest treated as occupancy expense on line 16.

Line 16.—Enter the amount paid 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.

Line 17.—If your organization records depreciation, depletion, and similar expenses, enter the total.

Line 18.—Attach a statement listing the type and amount of each **significant** expense for which a separate line is not provided. Report other miscellaneous expenses as a single total if not substantial in amount.

B. Balance Sheet

Line 1.—Enter the total interest- and non-interest-bearing 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), change funds, and petty cash funds.

Line 2.—Enter the total accounts receivable that arose from the sale of goods and/or performance of services.

Line 3.—Enter the amount of materials, goods, and supplies purchased or manufactured by the organization and held to be sold or used in some future period.

Line 4.—Attach a schedule that shows the name of the borrower, a brief description of the obligation, the rate of return on the principal indebtedness, the due date, and the amount due.

Line 5.—Attach a schedule listing the organization's corporate stock holdings. For stock of closely held corporations, the schedule should show 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 the organization's books. If such valuation does not 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.

Line 6.—Attach a schedule that shows the borrower's name, 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.

Line 7.—Enter the book value of securities held of the U.S., state, or municipal governments. Also enter the book value of buildings and equipment held for investment purposes. Attach a schedule identifying each.

Line 8.—Enter the book value of buildings and equipment not held for investment. This includes plant and equipment used by the organization in conducting its exempt activities. Attach a schedule listing these assets held at the end of the current tax-year period and the cost or other basis.

Line 9.—Enter the book value of land not held for investment.

Line 10.—Enter the book value of each category of assets not reported on lines 1 through 9. Attach a schedule listing each.

Line 12.—Enter the total of accounts payable to suppliers and others, such as salaries payable, accrued payroll taxes, and interest payable.

Line 13.—Enter the unpaid portion of grants and contributions that the organization has made a commitment to pay to other organizations or individuals.

Line 14.—Enter the total of mortgages and other notes payable at the end of the year. Attach a schedule that shows each item separately and the lender's name, purpose of loan, repayment terms, interest rate, and original amount.

Line 15.—Enter the amount of each liability not reported on lines 12 through 14. Attach a separate schedule.

Line 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 the organization uses fund accounting, report the total of all fund balances on line 17. If the organization does not use fund accounting, report only the "net assets" account balances, such as capital stock, paid-in capital, and retained earnings or accumulated income.

Part IV. Notice Requirements

Part IV only applies to section 501(c)(9) and (17) organizations. Organizations applying for tax-exempt status under other sections of the Code should not fill in Part IV.

Line 1.—If you answer "Yes," do not answer questions 2 through 5. If you answer "No," proceed to line 2.

Line 2.—Relief from the 15-month filing requirement is granted automatically if the organization submits a completed Form 1024 within 12 months from the end of the 15-month period.

Line 3.—See Rev. Proc. 92-85, 1992-2 C.B. 490 for information about an extension beyond the 27-month period. According to section 5.01 of Rev. Proc. 92-85, the IRS will allow an organization an extension of time to file a Form 1024 application under a reasonable action and good-faith standard. In such case, the organization does not need to provide any further information or affidavits provided that it files its application before the IRS has discovered the organization's failure to file an application.

Line 4.—The reasons for late filing should be specific to your particular organization and situation. Rev. Proc. 92-85 lists the factors the IRS will consider to determine if good cause exists for granting an extension of time to file the application. To address these factors your response on line 4 should provide the following information:

1. Whether the organization consulted an attorney or accountant knowledgeable in tax matters, or communicated with a responsible IRS employee (before or after the organization was created), to ascertain the organization's Federal filing requirements and, if so, the names and occupations or titles of the persons contacted, the approximate dates, and the substance of the information obtained;

2. How and when the organization learned about the 15-month deadline for filing Form 1024;

3. Whether any significant intervening circumstances beyond the organization's control prevented it from submitting the application timely or within a reasonable period of time after it learned of the requirement to file the application within the 15-month period; and

4. Any other information that you believe may establish good cause for not filing timely or otherwise justify granting the relief sought.

Line 5.—If you answer "No," the organization may receive an adverse letter limiting the effective date of its exempt status to the date its application was received.

Procedural Checklist

Make sure the application is complete.

If you do not complete all applicable parts or do not provide all required attachments, we may return the incomplete application for the organization to resubmit with the missing information or attachments. This will delay the processing of the application and may delay the effective date of your organization's exempt status. The organization may also incur additional user fees.

Have you . . .

_______ Attached **Form 8718** (User Fee for Exempt Organization Determination Letter Request) and the appropriate fee?

_______ Located the correct IRS **key district office** for the mailing of the application? (See **Where To File** addresses in Form 8718.) **Do not** file the application with an Internal Revenue Service Center.

_______ Completed all Parts and Schedules that apply to the organization?

_______ Shown your organization's **Employer Identification Number (EIN)?**

a. If your organization has an EIN, write it in the space provided.

b. If this is a newly formed organization and does not have an Employer Identification Number, obtain an EIN by telephone. (See Specific Instructions, Part I, Line 2, on page 2.)

_______ If applicable, described your organization's **specific activities** as directed in Part II, question 1 of the application?

_______ Included a **conformed copy** of the complete organizing instrument? (Part I, question 9 of the application.)

_______ Had the application signed by one of the following:

a. An officer or trustee who is authorized to sign (e.g., president, treasurer); **or**

b. A person authorized by a power of attorney (submit Form 2848 or other power of attorney)?

_______ If applicable, enclosed **financial statements** (Part III)?

a. Current year (must include period up to within 60 days of the date the application is filed) and 3 preceding years.

b. Detailed breakdown of revenue and expenses (no lump sums).

c. If the organization has been in existence less than 1 year, it must also submit proposed budgets for 2 years showing the amounts and types of receipts and expenditures anticipated.

Note: *During the technical review of a completed application by the Employee Plans/Exempt Organizations Division in the key district or by Exempt Organizations Division in the National Office, it may be necessary to contact the organization for more specific or additional information.*

Do not send this checklist with the application.

Form **1024**
(Rev. April 1996)
Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption Under Section 501(a)

OMB No. 1545-0057

If exempt status is approved, this application will be open for public inspection.

Read the instructions for each Part carefully.
A User Fee must be attached to this application.
If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to the organization.
Complete the Procedural Checklist on page 5 of the instructions.

Part I. Identification of Applicant (Must be completed by all applicants; also complete appropriate schedule.) Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

a ☐ Section 501(c)(2)—Title holding corporations (Schedule A, page 7)
b ☐ Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
c ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)
d ☐ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 9)
e ☐ Section 501(c)(7)—Social clubs (Schedule D, page 11)
f ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
g ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
h ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E, page 13)
i ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
j ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 16)
k ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
l ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
m ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
n ☐ Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)

1a Full name of organization (as shown in organizing document)		**2** Employer identification number (EIN) (if none, see **Specific Instructions** on page 2)
1b c/o Name (if applicable)		**3** Name and telephone number of person to be contacted if additional information is needed
1c Address (number and street)	Room/Suite	
1d City or town, state, and ZIP code		( )
4 Month the annual accounting period ends	**5** Date incorporated or formed	**6** Activity codes (see back cover)

7 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? ☐ **Yes** ☐ **No**
If "Yes," attach an explanation.

8 Has the organization filed Federal income tax returns or exempt organization information returns? . . . . ☐ **Yes** ☐ **No**
If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.

9 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

a ☐ Corporation— Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.
b ☐ Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
c ☐ Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here . . . . . ▶ ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

PLEASE SIGN HERE ▶

(Signature)	(Title or authority of signer)	(Date)

Part II. Activities and Operational Information (Must be completed by all applicants)

1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

2 List the organization's present and future sources of financial support, beginning with the largest source first.

Part II. Activities and Operational Information (continued)

3 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	**b** Annual compensation

4 If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.

5 If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (e.g., financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).

6 If the organization has capital stock issued and outstanding, state: (1) class or classes of the stock; (2) number and par value of the shares; (3) consideration for which they were issued; and (4) if any dividends have been paid or whether your organization's creating instrument authorizes dividend payments on any class of capital stock.

7 State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.

8 Explain how your organization's assets will be distributed on dissolution.

Part II. Activities and Operational Information (continued)

9 Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members? . . . . ☐ **Yes** ☐ **No**

If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.

10 Does, or will, any part of your organization's receipts represent payments for services performed or to be performed? . ☐ **Yes** ☐ **No**

If "Yes," state in detail the amount received and the character of the services performed or to be performed.

11 Has the organization made, or does it plan to make, any payments to members or shareholders for services performed or to be performed? . . . . ☐ **Yes** ☐ **No**

If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.

12 Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? . . . . ☐ **Yes** ☐ **No**

If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.

13 Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? . . . . ☐ **Yes** ☐ **No**

If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.

14 Does the organization now lease or does it plan to lease any property? . . . . ☐ **Yes** ☐ **No**

If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement. (If the organization is a party, as a lessor, to multiple leases of rental real property under similar lease agreements, please attach a single, representative copy of the leases.)

15 Has the organization spent or does it plan to spend any money 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? . . ☐ **Yes** ☐ **No**

If "Yes," explain in detail and list the amounts spent or to be spent in each case.

16 Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? . . . . . . ☐ **Yes** ☐ **No**

If "Yes," attach a recent copy of each.

Part III. Financial Data (Must be completed by all applicants)

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. ***If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.***

A. Statement of Revenue and Expenses

	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for Next 2 Years			
Revenue	From ____ To	(b) 19......	(c) 19......	(d) 19......	(e) Total
1 Gross dues and assessments of members					
2 Gross contributions, gifts, etc.					
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)					
4 Gross amounts from unrelated business activities (attach schedule)					
5 Gain from sale of assets, excluding inventory items (attach schedule)					
6 Investment income (see page 3 of the instructions)					
7 Other revenue (attach schedule)					
8 Total revenue (add lines 1 through 7)					
Expenses					
9 Expenses attributable to activities related to the organization's exempt purposes					
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule)					
12 Disbursements to or for the benefit of members (attach schedule)					
13 Compensation of officers, directors, and trustees (attach schedule)					
14 Other salaries and wages					
15 Interest					
16 Occupancy					
17 Depreciation and depletion					
18 Other expenses (attach schedule)					
19 Total expenses (add lines 9 through 18)					
20 Excess of revenue over expenses (line 8 minus line 19)					

B. Balance Sheet (at the end of the period shown)

		Current Tax Year as of ......
Assets		
1 Cash	1	
2 Accounts receivable, net	2	
3 Inventories	3	
4 Bonds and notes receivable (attach schedule)	4	
5 Corporate stocks (attach schedule)	5	
6 Mortgage loans (attach schedule)	6	
7 Other investments (attach schedule)	7	
8 Depreciable and depletable assets (attach schedule)	8	
9 Land	9	
10 Other assets (attach schedule)	10	
11 **Total assets**	11	
Liabilities		
12 Accounts payable	12	
13 Contributions, gifts, grants, etc., payable	13	
14 Mortgages and notes payable (attach schedule)	14	
15 Other liabilities (attach schedule)	15	
16 **Total liabilities**	16	
Fund Balances or Net Assets		
17 Total fund balances or net assets	17	
18 **Total liabilities and fund balances or net assets** (add line 16 and line 17)	18	

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation ▶ ☐

Part IV. Notice Requirements (Sections 501(c)(9) and 501(c)(17) Organizations Only)

1 Section 501(c)(9) and 501(c)(17) organizations:

Are you filing Form 1024 within 15 months from the end of the month in which the organization was created or formed as required by section 505(c)? . . . ☐ **Yes** ☐ **No**

If “Yes,” skip the rest of this Part.

If “No,” answer question 2.

2 If you answer “No” to question 1, are you filing Form 1024 within 27 months from the end of the month in which the organization was created or formed? . . . ☐ **Yes** ☐ **No**

If “Yes,” your organization qualifies under section 4.01 of Rev. Proc. 92-85, 1992-2, C.B. 490, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 3 through 5.

If “No,” answer question 3.

3 If you answer “No” to question 2, has the organization been contacted by the IRS regarding its failure to file Form 1024 within 27 months from the end of the month in which the organization was created or formed? . . . ☐ **Yes** ☐ **No**

If “No,” your organization is requesting an extension of time to apply under the “reasonable action and good faith” requirements of section 5.01 of Rev. Proc. 92-85. Do not answer questions 4 and 5.

If “Yes,” answer question 4.

4 If you answer “Yes” to question 3, does the organization wish to request relief from the 15-month filing requirement? . ☐ **Yes** ☐ **No**

If “Yes,” give the reasons for not filing this application prior to being contacted by the IRS. See Specific Instructions, Part IV, Line 4, page 4, before completing this item. Do not answer question 5.

If “No,” answer question 5.

5 If you answer “No” to question 4, your organization’s qualification as a section 501(c)(9) or 501(c)(17) organization can be recognized only from the date this application is filed with the key district director. Therefore, does the organization want us to consider its application as a request for recognition of exemption as a section 501(c)(9) or 501(c)(17) organization from the date the application is received and not retroactively to the date the organization was created or formed? . . . ☐ **Yes** ☐ **No**

Schedule A Organizations described in section 501(c)(2) or 501(c)(25) (Title holding corporations or trusts)

1 State the complete name, address, and employer identification number of each organization for which title to property is held and the number and type of the applicant organization's stock held by each organization.

2 If the annual excess of revenue over expenses has not been or will not be turned over to the organization for which title to property is held, state the purpose for which the excess is or will be retained by the title holding organization.

3 In the case of a corporation described in section 501(c)(2), state the purpose of the organization for which title to property is held (as shown in its governing instrument) and the Code sections under which it is classified as exempt from tax. If the organization has received a determination or ruling letter recognizing it as exempt from taxation, please attach a copy of the letter.

4 In the case of a corporation or trust described in section 501(c)(25), state the basis whereby each shareholder is described in section 501(c)(25)(C). For each organization described that has received a determination or ruling letter recognizing that organization as exempt from taxation, please attach a copy of the letter.

5 With respect to the activities of the organization.

a Is any rent received attributable to personal property leased with real property? . . . . ☐ **Yes** ☐ **No**

If "Yes," what percentage of the total rent, as reported on the financial statements in Part III, is attributable to personal property?

b Will the organization receive income which is incidentally derived from the holding of real property, such as income from operation of a parking lot or from vending machines? . . . . ☐ **Yes** ☐ **No**

If "Yes," what percentage of the organization's gross income, as reported on the financial statements in Part III, is incidentally derived from the holding of real property?

c Will the organization receive income other than rent from real property or personal property leased with real property or income which is incidentally derived from the holding of real property? . . . . ☐ **Yes** ☐ **No**

If "Yes," describe the source of the income.

Instructions

Line 1.—Provide the requested information on each organization for which the applicant organization holds title to property. Also indicate the number and types of shares of the applicant organization's stock that are held by each.

Line 2.—For purposes of this question, "excess of revenue over expenses" is all of the organization's income for a particular tax year less operating expenses.

Line 3.—Give the exempt purpose of each organization that is the basis for its exempt status and the Internal Revenue Code section that describes the organization (as shown in its IRS determination letter).

Line 4.—Indicate if the shareholder is one of the following:

1. A qualified pension, profit-sharing, or stock bonus plan that meets the requirements of the Code;

2. A government plan;

3. An organization described in section 501(c)(3); or

4. An organization described in section 501(c)(25).

Schedule B — Organizations Described in Section 501(c)(4) (Civic leagues, social welfare organizations (including posts, councils, etc., of veterans' organizations not qualifying or applying for exemption under section 501(c)(19)) or local associations of employees.)

1 Has the Internal Revenue Service previously issued a ruling or determination letter recognizing the applicant organization (or any predecessor organization listed in question 4, Part II of the application) to be exempt under section 501(c)(3) and later revoked that recognition of exemption on the basis that the applicant organization (or its predecessor) was carrying on propaganda or otherwise attempting to influence legislation or on the basis that it engaged in political activity? . . ☐ **Yes** ☐ **No**

If "Yes," indicate the earliest tax year for which recognition of exemption under section 501(c)(3) was revoked and the IRS district office that issued the revocation.

2 Does the organization perform or plan to perform (for members, shareholders, or others) services, such as maintaining the common areas of a condominium; buying food or other items on a cooperative basis; or providing recreational facilities or transportation services, job placement, or other similar undertakings? . . . . ☐ **Yes** ☐ **No**

If "Yes," explain the activities in detail, including income realized and expenses incurred. Also, explain in detail the nature of the benefits to the general public from these activities. (If the answer to this question is explained in Part II of the application (pages 2, 3, and 4), enter the page and item number here.)

3 If the organization is claiming exemption as a homeowners' association, is access to any property or facilities it owns or maintains restricted in any way? . . . . ☐ **Yes** ☐ **No**

If "Yes," explain.

4 If the organization is claiming exemption as a local association of employees, state the name and address of each employer whose employees are eligible for membership in the association. If employees of more than one plant or office of the same employer are eligible for membership, give the address of each plant or office.

Schedule C Organizations described in section 501(c)(5) (Labor, agricultural, including fishermen's organizations, or horticultural organizations) or section 501(c)(6) (business leagues, chambers of commerce, etc.)

1 Describe any services the organization performs for members or others. (If the description of the services is contained in Part II of the application, enter the page and item number here.)

2 Fishermen's organizations only.—What kinds of aquatic resources (not including mineral) are cultivated or harvested by those eligible for membership in the organization?

3 Labor organizations only.—Is the organization organized under the terms of a collective bargaining agreement? . . ☐ **Yes** ☐ **No**

If "Yes," attach a copy of the latest agreement.

Schedule D — Organizations described in section 501(c)(7) (Social clubs)

1 Has the organization entered or does it plan to enter into any contract or agreement for the management or operation of its property and/or activities, such as restaurants, pro shops, lodges, etc.? . . . . ☐ **Yes** ☐ **No**

If "Yes," attach a copy of the contract or agreement. If one has not yet been drawn up, please explain the organization's plans.

2 Does the organization seek or plan to seek public patronage of its facilities or activities by advertisement or otherwise? ☐ **Yes** ☐ **No**
If "Yes," attach sample copies of the advertisements or other requests.
If the organization plans to seek public patronage, please explain the plans.

3a Are nonmembers, other than guests of members, permitted or will they be permitted to use the club facilities or participate in or attend any functions or activities conducted by the organization? . . . . ☐ **Yes** ☐ **No**
If "Yes," describe the functions or activities in which there has been or will be nonmember participation or admittance. (Submit a copy of the house rules, if any.)

b State the amount of nonmember income included in Part III of the application, lines 3 and 4, column (a) . . . . . . ______

c Enter the percent of gross receipts from nonmembers for the use of club facilities . . . . ______ %

d Enter the percent of gross receipts received from investment income and nonmember use of the club's facilities . . ______ %

4a Does the organization's charter, bylaws, other governing instrument, or any written policy statement of the organization contain any provision that provides for discrimination against any person on the basis of race, color, or religion? . . ☐ **Yes** ☐ **No**

b If "Yes," state whether or not its provision will be kept.

c If the organization has such a provision that will be repealed, deleted, or otherwise stricken from its requirements, state when this will be done. . . . . ______

d If the organization formerly had such a requirement and it no longer applies, give the date it ceased to apply . . . ______

e If the organization restricts its membership to members of a particular religion, check here and attach the explanation specified in the instructions . . . . ☐

See reverse side for instructions

Instructions

Line 1.—Answer "Yes," if any of the organization's property or activities will be managed by another organization or company.

Lines 3b, c, and d.—Enter the figures for the current year. On an attached schedule, furnish the same information for each of the prior tax years for which you completed Part III of the application.

Line 4e.—If the organization restricts its membership to members of a particular religion, the organization must be:

1. An auxiliary of a fraternal beneficiary society that:

a. Is described in section 501(c)(8) and exempt from tax under section 501(a), and

b. Limits its membership to members of a particular religion; or

2. A club that, in good faith, limits its membership to the members of a particular religion in order to further the teachings or principles of that religion and not to exclude individuals of a particular race or color.

If you checked **4e,** your explanation must show how the organization meets one of these two requirements.

Schedule E Organizations described in section 501(c)(8) or 501(c)(10) (Fraternal societies, orders, or associations)

1 Is the organization a college fraternity or sorority, or chapter of a college fraternity or sorority? . . . . ☐ **Yes** ☐ **No**

If “Yes,” read the instructions for Line 1, below, before completing this schedule.

2 Does or will your organization operate under the lodge system? . . . . ☐ **Yes** ☐ **No**

If “No,” does or will it operate for the exclusive benefit of the members of an organization operating under the lodge system? . . . . ☐ **Yes** ☐ **No**

3 Is the organization a subordinate or local lodge, etc.? . . . . ☐ **Yes** ☐ **No**

If “Yes,” attach a certificate signed by the secretary of the parent organization, under the seal of the organization, certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.

4 Is the organization a parent or grand lodge? . . . . ☐ **Yes** ☐ **No**

If “Yes,” attach a schedule for each subordinate lodge in active operation showing: (a) its name and address; (b) the number of members in it; and (c) how often it holds periodic meetings.

Instructions

Line 1.—To the extent that they qualify for exemption from Federal income tax, college fraternities and sororities generally qualify as organizations described in section 501(c)(7). Therefore, if the organization is a college fraternity or sorority, refer to the discussion of section 501(c)(7) organizations in Pub. 557. If section 501(c)(7) appears to apply to your organization, complete Schedule D instead of this schedule.

Line 2.—Operating under the lodge system means carrying on activities under a form of organization that is composed of local branches, chartered by a parent organization, largely self-governing, and called lodges, chapters, or the like.

Schedule F Organizations described in section 501(c)(9) (Voluntary employees' beneficiary associations)

1 Describe the benefits available to members. Include copies of any plan documents that describe such benefits and the terms and conditions of eligibility for each benefit.

2 Are any employees or classes of employees entitled to benefits to which other employees or classes of employees are not entitled? . . . . ☐ **Yes** ☐ **No**

If "Yes," explain.

3 Give the following information for each plan as of the last day of the most recent plan year and enter that date here. If there is more than one plan, attach a separate schedule . . . . ___/___/___ (mo.) (day) (yr.)

a Total number of persons covered by the plan who are highly compensated individuals (See instructions below.) . . . ________

b Number of other employees covered by the plan . . . . ________

c Number of employees not covered by the plan . . . . ________

d Total number employed* . . . . ________

* Should equal the total of **a, b,** and **c—**if not, explain any difference. Describe the eligibility requirements that prevent those employees not covered by the plan from participating.

4 State the number of persons, if any, other than employees and their dependents (e.g., the proprietor of a business whose employees are members of the association) who are entitled to receive benefits . . . . ▶

Instructions

Line 3a.—The definition of "highly compensated individual" varies depending on the tax year.

For tax years beginning in 1996, "highly compensated individuals" are employees who at any time during the year (or the preceding year):

a. Owned a 5% or larger interest in the employer;

b. Had compensation from the employer in excess of $100,000;*

c. Were in the top 20% of employees in compensation and had compensation in excess of $66,000;* or

d. Were officers of the employer and received compensation in excess of $60,000.*

* Under section 414(q), these amounts are adjusted annually based on cost of living increases. The new amounts are announced by the Internal Revenue Service each January.

Schedule G **Organizations described in section 501(c)(12) (Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations)**

1 Attach a schedule in columnar form for each tax year for which the organization is claiming exempt status. On each schedule:

a Show the total gross income received from members or shareholders.

b List, by source, the total amounts of gross income received from other sources.

2 If the organization is claiming exemption as a local benevolent insurance association, state:

a The counties from which members are accepted or will be accepted.

b Whether stipulated premiums are or will be charged in advance, or whether losses are or will be paid solely through assessments.

3 If the organization is claiming exemption as a "like organization," explain how it is similar to a mutual ditch or irrigation company, or a mutual or cooperative telephone company.

4 Are the rights and interests of members in the organization's annual savings determined in proportion to their business with it? . . . . ☐ **Yes** ☐ **No**

If "Yes," does the organization keep the records necessary to determine at any time each member's rights and interests in such savings, including assets acquired with the savings? . . . . ☐ **Yes** ☐ **No**

5 If the organization is a mutual or cooperative telephone company and has contracts with other systems for long-distance telephone services, attach copies of the contracts.

Instructions

Mutual or cooperative electric or telephone companies should show income received from qualified pole rentals separately. Mutual or cooperative telephone companies should also show separately the gross amount of income received from nonmember telephone companies for performing services that involve their members and the gross amount of income received from the sale of display advertising in a directory furnished to their members.

Do not net amounts due or paid to other sources against amounts due or received from those sources.

Schedule H — Organizations described in section 501(c)(13) (Cemeteries, crematoria, and like corporations)

1 Attach the following documents:

a Complete copy of sales contracts or other documents, including any "debt" certificates, involved in acquiring cemetery or crematorium property.

b Complete copy of any contract your organization has that designates an agent to sell its cemetery lots.

c A copy of the appraisal (obtained from a disinterested and qualified party) of the cemetery property as of the date acquired.

2 Does your organization have, or does it plan to have, a perpetual care fund? . . . . ☐ **Yes** ☐ **No**

If "Yes," attach a copy of the fund agreement and explain the nature of the fund (cash, securities, unsold land, etc.)

3 If your organization is claiming exemption as a perpetual care fund for an organization described in section 501(c)(13), has the cemetery organization, for which funds are held, established exemption under that section? . . . . ☐ **Yes** ☐ **No**

If "No," explain.

Schedule I Organizations described in section 501(c)(15) (Small insurance companies or associations)

1 Is the organization a member of a controlled group of corporations as defined in section 831(b)(2)(B)(ii)? (Disregard section 1563(b)(2)(B) in determining whether the organization is a member of a controlled group.) . . . . ☐ **Yes** ☐ **No**

If “Yes,” include on lines 2 through 5 the total amount received by the organization and all other members of the controlled group.

If “No,” include on lines 2 through 5 only the amounts that relate to the applicant organization.

	(a) Current Year	3 Prior Tax Years		
	From ________ **To**	**(b)** 19	**(c)** 19	**(d)** 19 ......
2 Direct written premiums				
3 Reinsurance assumed				
4 Reinsurance ceded				
5 Net written premiums ((line 2 plus line 3) minus line 4)				

6 If you entered an amount on line 3 or line 4, attach a copy of the reinsurance agreements the organization has entered into.

Instructions

Line 1.—Answer “Yes,” if the organization would be considered a member of a controlled group of corporations if it were not exempt from tax under section 501(a). In applying section 1563(a), use a “more than 50%” stock ownership test to determine whether the applicant or any other corporation is a member of a controlled group.

Line 2.— In addition to other direct written premiums, include on line 2 the full amount of any prepaid or advance premium in the year the prepayment is received. For example, if a $5,000 premium for a 3-year policy was received in the current year, include the full $5,000 amount in the Current Year column.

Schedule J — Organizations described in section 501(c)(17) (Trusts providing for the payment of supplemental unemployment compensation benefits)

1 If benefits are provided for individual proprietors, partners, or self-employed persons under the plan, explain in detail.

2 If the plan provides other benefits in addition to the supplemental unemployment compensation benefits, explain in detail and state whether the other benefits are subordinate to the unemployment benefits.

3 Give the following information as of the last day of the most recent plan year and enter that date here . . . . ______

a Total number of employees covered by the plan who are shareholders, officers, self-employed persons, or highly compensated (See Schedule F instructions for line 3a on page 14.) . . . . ______

b Number of other employees covered by the plan . . . . ______

c Number of employees not covered by the plan . . . . ______

d Total number employed*. . . . . ______

* Should equal the total of **a, b,** and **c**—if not, explain the difference. Describe the eligibility requirements that prevent those employees not covered by the plan from participating.

4 At any time after December 31, 1959, did any of the following persons engage in any of the transactions listed below with the trust: the creator of the trust or a contributor to the trust; a brother or sister (whole or half blood), a spouse, an ancestor, or a lineal descendant of such a creator or contributor; or a corporation controlled directly or indirectly by such a creator or contributor?

Note: *If you know that the organization will be, or is considering being, a party to any of the transactions (or activities) listed below, check the "Planned" box. Give a detailed explanation of any "Yes" or "Planned" answer in the space below.*

a Borrow any part of the trust's income or corpus? . . . . ☐ **Yes** ☐ **No** ☐ **Planned**

b Receive any compensation for personal services? . . . . ☐ **Yes** ☐ **No** ☐ **Planned**

c Obtain any part of the trust's services? . . . . ☐ **Yes** ☐ **No** ☐ **Planned**

d Purchase any securities or other properties from the trust? . . . . ☐ **Yes** ☐ **No** ☐ **Planned**

e Sell any securities or other property to the trust? . . . . ☐ **Yes** ☐ **No** ☐ **Planned**

f Receive any of the trust's income or corpus in any other transaction? . . . . ☐ **Yes** ☐ **No** ☐ **Planned**

5 Attach a copy of the Supplemental Unemployment Benefit Plan and related agreements.

Schedule K Organizations described in section 501(c)(19)—A post or organization of past or present members of the Armed Forces of the United States, auxiliary units or societies for such a post or organization, and trusts or foundations formed for the benefit of such posts or organizations.

1 *To be completed by a post or organization of past or present members of the Armed Forces of the United States.*

a Total membership of the post or organization . . . .

b Number of members who are present or former members of the U.S. Armed Forces . . . .

c Number of members who are cadets (include students in college or university ROTC programs or at armed services academies only), or spouses, widows, or widowers of cadets or past or present members of the U.S. Armed Forces .

d Does the organization have a membership category other than the ones set out above? . . . . ☐ **Yes** ☐ **No**

If "Yes," please explain in full. Enter number of members in this category . . . .

e If you wish to apply for a determination that contributions to your organization are deductible by donors, enter the number of members from line 1b who are war veterans, as defined below. . . . .

A war veteran is a person who served in the Armed Forces of the United States during the following periods of war: April 21, 1898, through July 4, 1902; April 6, 1917, through November 11, 1918; December 7, 1941, through December 31, 1946; June 27, 1950, through January 31, 1955; and August 5, 1964, through May 7, 1975.

2 *To be completed by an auxiliary unit or society of a post or organization of past or present members of the Armed Forces of the United States.*

a Is the organization affiliated with and organized according to the bylaws and regulations formulated by such an exempt post or organization? . . . . ☐ **Yes** ☐ **No**

If "Yes," submit a copy of such bylaws or regulations.

b How many members does your organization have? . . . .

c How many are themselves past or present members of the Armed Forces of the United States, or are their spouses, or persons related to them within two degrees of blood relationship? (Grandparents, brothers, sisters, and grandchildren are the most distant relationships allowable.) . . . .

d Are all of the members themselves members of a post or organization, past or present members of the Armed Forces of the United States, spouses of members of such a post or organization, or related to members of such a post or organization within two degrees of blood relationship? . . . . ☐ **Yes** ☐ **No**

3 *To be completed by a trust or foundation organized for the benefit of an exempt post or organization of past or present members of the Armed Forces of the United States.*

a Will the corpus or income be used solely for the funding of such an exempt organization (including necessary related expenses)? . . . . ☐ **Yes** ☐ **No**

If "No," please explain.

b If the trust or foundation is formed for charitable purposes, does the organizational document contain a proper dissolution provision as described in section 1.501(c)(3)-1(b)(4) of the Income Tax Regulations? . . . . ☐ **Yes** ☐ **No**

Activity Code Numbers of Exempt Organizations (Select up to three codes that best describe or most accurately identify your organization's purposes, activities, operations, or type of organization and enter in block 6, page 1, of the application. Enter first the code that most accurately identifies the organization.)

Code

Religious Activities

001 Church, synagogue, etc.
002 Association or convention of churches
003 Religious order
004 Church auxiliary
005 Mission
006 Missionary activities
007 Evangelism
008 Religious publishing activities
---- Bookstore (use 918)
---- Genealogical activities (use 094)
029 Other religious activities

Schools, Colleges and Related Activities

030 School, college, trade school, etc.
031 Special school for the blind, handicapped, etc.
032 Nursery school
---- Day care center (use 574)
033 Faculty group
034 Alumni association or group
035 Parent or parent-teachers association
036 Fraternity or sorority
---- Key club (use 323)
037 Other student society or group
038 School or college athletic association
039 Scholarships for children of employees
040 Scholarships (other)
041 Student loans
042 Student housing activities
043 Other student aid
044 Student exchange with foreign country
045 Student-operated business
---- Financial support of schools, colleges, etc. (use 602)
---- Achievement prizes or awards (use 914)
---- Student bookstore (use 918)
---- Student travel (use 299)
---- Scientific research (see Scientific Research Activities)
046 Private school
059 Other school related activities

Cultural, Historical, or Other Educational Activities

060 Museum, zoo, planetarium, etc.
061 Library
062 Historical site, records, or reenactment
063 Monument
064 Commemorative event (centennial, festival, pageant, etc.)
065 Fair
088 Community theatrical group
089 Singing society or group
090 Cultural performances
091 Art exhibit
092 Literary activities
093 Cultural exchanges with foreign country
094 Genealogical activities
---- Achievement prizes or awards (use 914)
---- Gifts or grants to individuals (use 561)
---- Financial support of cultural organizations (use 602)
119 Other cultural or historical activities

Other Instruction and Training Activities

120 Publishing activities
121 Radio or television broadcasting
122 Producing films
123 Discussion groups, forums, panels, lectures, etc.
124 Study and research (nonscientific)
125 Giving information or opinion (see also Advocacy)
126 Apprentice training
---- Travel tours (use 299)
149 Other instruction and training

Health Services and Related Activities

150 Hospital
151 Hospital auxiliary
152 Nursing or convalescent home
153 Care and housing for the aged (see also 382)
154 Health clinic
155 Rural medical facility
156 Blood bank
157 Cooperative hospital service organization
158 Rescue and emergency service
159 Nurses register or bureau
160 Aid to the handicapped (see also 031)
161 Scientific research (diseases)
162 Other medical research
163 Health insurance (medical, dental, optical, etc.)
164 Prepaid group health plan
165 Community health planning
166 Mental health care
167 Group medical practice association
168 In-faculty group practice association
169 Hospital pharmacy, parking facility, food services, etc.
179 Other health services

Scientific Research Activities

180 Contract or sponsored scientific research for industry
181 Scientific research for government
---- Scientific research (diseases) (use 161)
199 Other scientific research activities

Business and Professional Organizations

200 Business promotion (chamber of commerce, business league, etc.)
201 Real estate association
202 Board of trade
203 Regulating business
204 Better Business Bureau
205 Professional association
206 Professional association auxiliary
207 Industry trade shows
208 Convention displays
---- Testing products for public safety (use 905)
209 Research, development, and testing
210 Professional athletic league
---- Attracting new industry (use 403)
---- Publishing activities (use 120)
---- Insurance or other benefits for members (see Employee or Membership Benefit Organizations)
211 Underwriting municipal insurance
212 Assigned risk insurance activities
213 Tourist bureau
229 Other business or professional group

Farming and Related Activities

230 Farming
231 Farm bureau
232 Agricultural group
233 Horticultural group
234 Farmers cooperative marketing or purchasing
235 Financing crop operations
---- FFA, FHA, 4-H club, etc. (use 322)
---- Fair (use 065)
236 Dairy herd improvement association
237 Breeders association
249 Other farming and related activities

Mutual Organizations

250 Mutual ditch, irrigation, telephone, electric company, or like organization
251 Credit union
252 Reserve funds or insurance for domestic building and loan association, cooperative bank, or mutual savings bank
253 Mutual insurance company
254 Corporation organized under an Act of Congress (see also 904)
---- Farmers cooperative marketing or purchasing (use 234)
---- Cooperative hospital service organization (use 157)
259 Other mutual organization

Employee or Membership Benefit Organizations

260 Fraternal beneficiary society, order, or association
261 Improvement of conditions of workers
262 Association of municipal employees
263 Association of employees
264 Employee or member welfare association
265 Sick, accident, death, or similar benefits
266 Strike benefits
267 Unemployment benefits
268 Pension or retirement benefits
269 Vacation benefits
279 Other services or benefits to members or employees

Sports, Athletic, Recreational, and Social Activities

280 Country club
281 Hobby club
282 Dinner club
283 Variety club
284 Dog club
285 Women's club
---- Garden club (use 356)
286 Hunting or fishing club
287 Swimming or tennis club
288 Other sports club
---- Boys Club, Little League, etc. (use 321)
296 Community center
297 Community recreational facilities (park, playground, etc.)
298 Training in sports
299 Travel tours
300 Amateur athletic association
---- School or college athletic association (use 038)
301 Fundraising athletic or sports event
317 Other sports or athletic activities
318 Other recreational activities
319 Other social activities

Youth Activities

320 Boy Scouts, Girl Scouts, etc.
321 Boys Club, Little League, etc.
322 FFA, FHA, 4-H club, etc.
323 Key club
324 YMCA, YWCA, YMHA, etc.
325 Camp
326 Care and housing of children (orphanage, etc.)
327 Prevention of cruelty to children
328 Combat juvenile delinquency
349 Other youth organization or activities

Conservation, Environmental, and Beautification Activities

350 Preservation of natural resources (conservation)
351 Combating or preventing pollution (air, water, etc.)
352 Land acquisition for preservation
353 Soil or water conservation
354 Preservation of scenic beauty
---- Litigation (see Litigation and Legal Aid Activities)
---- Combat community deterioration (use 402)
355 Wildlife sanctuary or refuge
356 Garden club
379 Other conservation, environmental, or beautification activities

Housing Activities

380 Low-income housing
381 Low and moderate income housing
382 Housing for the aged (see also 153)
---- Nursing or convalescent home (use 152)
---- Student housing (use 042)
---- Orphanage (use 326)
398 Instruction and guidance on housing
399 Other housing activities

Inner City or Community Activities

400 Area development, redevelopment, or renewal
---- Housing (see Housing Activities)
401 Homeowners association
402 Other activity aimed at combating community deterioration
403 Attracting new industry or retaining industry in an area
404 Community promotion
---- Community recreational facility (use 297)
---- Community center (use 296)
405 Loans or grants for minority businesses
---- Job training, counseling, or assistance (use 566)
---- Day care center (use 574)
---- Referral service (social agencies) (use 569)
---- Legal aid to indigents (use 462)
406 Crime prevention
407 Voluntary firemen's organization or auxiliary
---- Rescue squad (use 158)
408 Community service organization
429 Other inner city or community benefit activities

Civil Rights Activities

430 Defense of human and civil rights
431 Elimination of prejudice and discrimination (race, religion, sex, national origin, etc.)
432 Lessen neighborhood tensions
449 Other civil rights activities

Litigation and Legal Aid Activities

460 Public interest litigation activities
461 Other litigation or support of litigation
462 Legal aid to indigents
463 Providing bail

Legislative and Political Activities

480 Propose, support, or oppose legislation
481 Voter information on issues or candidates
482 Voter education (mechanics of registering, voting, etc.)
483 Support, oppose, or rate political candidates
484 Provide facilities or services for political campaign activities
509 Other legislative and political activities

Advocacy

Attempt to influence public opinion concerning:
510 Firearms control
511 Selective Service System
512 National defense policy
513 Weapons systems
514 Government spending
515 Taxes or tax exemption
516 Separation of church and state
517 Government aid to parochial schools
518 U.S. foreign policy
519 U.S. military involvement
520 Pacifism and peace
521 Economic-political system of U.S.
522 Anticommunism
523 Right to work
524 Zoning or rezoning
525 Location of highway or transportation system
526 Rights of criminal defendants
527 Capital punishment
528 Stricter law enforcement
529 Ecology or conservation
530 Protection of consumer interests
531 Medical care service
532 Welfare system
533 Urban renewal
534 Busing students to achieve racial balance
535 Racial integration
536 Use of intoxicating beverages
537 Use of drugs or narcotics
538 Use of tobacco
539 Prohibition of erotica
540 Sex education in public schools
541 Population control
542 Birth control methods
543 Legalized abortion
559 Other matters

Other Activities Directed to Individuals

560 Supplying money, goods, or services to the poor
561 Gifts or grants to individuals (other than scholarships)
---- Scholarships for children of employees (use 039)
---- Scholarships (other) (use 040)
---- Student loans (use 041)
562 Other loans to individuals
563 Marriage counseling
564 Family planning
565 Credit counseling and assistance
566 Job training, counseling, or assistance
567 Draft counseling
568 Vocational counseling
569 Referral service (social agencies)
572 Rehabilitating convicts or ex-convicts
573 Rehabilitating alcoholics, drug abusers, compulsive gamblers, etc.
574 Day care center
575 Services for the aged (see also 153 and 382)
---- Training of or aid to the handicapped (see 031 and 160)

Activities Directed to Other Organizations

600 Community Chest, United Way, etc.
601 Booster club
602 Gifts, grants, or loans to other organizations
603 Nonfinancial services or facilities to other organizations

Other Purposes and Activities

900 Cemetery or burial activities
901 Perpetual care fund (cemetery, columbarium, etc.)
902 Emergency or disaster aid fund
903 Community trust or component
904 Government instrumentality or agency (see also 254)
905 Testing products for public safety
906 Consumer interest group
907 Veterans activities
908 Patriotic activities
909 4947(a)(1) trust
910 Domestic organization with activities outside U.S.
911 Foreign organization
912 Title holding corporation
913 Prevention of cruelty to animals
914 Achievement prizes or awards
915 Erection or maintenance of public building or works
916 Cafeteria, restaurant, snack bar, food services, etc.
917 Thrift shop, retail outlet, etc.
918 Book, gift, or supply store
919 Advertising
920 Association of employees
921 Loans or credit reporting
922 Endowment fund or financial services
923 Indians (tribes, cultures, etc.)
924 Traffic or tariff bureau
925 Section 501(c)(1) with 50% deductibility
926 Government instrumentality other than section 501(c)
927 Fundraising
928 4947(a)(2) trust
931 Withdrawal liability payment fund
990 Section 501(k) child care organization