

Life Cycle of a Public Charity

The following excerpts were downloaded from the IRS website. The information documented below is subject to change by the IRS. Therefore, for the most up-to-date version of this information, please go to

www.irs.gov/charities

Organizations that meet the requirements of Internal Revenue Code section 501(c)(3) are exempt from federal income tax as charitable organizations. In addition, contributions made to charitable organizations by individuals and corporations are deductible under Code section 170.

During its existence, a public charity has numerous interactions with the IRS – from filing an application for recognition of tax-exempt status, to filing the required annual information returns, to making changes in its mission and purpose. The IRS provides information, explanations, guides, forms and publications on all of these subjects – they are available through this IRS Web site. The illustration below provides an easy-to-use way of linking to the documents most charities will need as they proceed through the phases of their “life cycle.”

The IRS web site includes examples of various documents found in the following sections.

Starting Out

- [Organizing Documents](#)
 - [Required Provisions](#)
 - [Sample Organizing Documents](#)
 - [Governance and related topics](#)
- [Bylaws](#)
 - [State law requirements](#)
- [Employer Identification Number](#)
 - [Application Form](#)
 - [Online EIN Application](#)
- [Charitable Solicitation](#)
 - [Initial State Registration](#)
 - [Periodic State Reporting](#)
 - [State Charity Offices](#)
- [Help from the IRS](#)

Applying to IRS

- [Requirements for Exemption](#)
- [Application Forms](#)
 - [Exemption Application](#)
 - [Group exemption](#)
 - [User Fee](#)
 - [Power of Attorney](#)
 - [Disclosure of Applications](#)

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Life Cycle of a Non-Profit Charity

- IRS Processing
 - While You Wait
 - Rulings and Determination Letters
- Help from the IRS
 - Application Process Step by Step
 - Customer Account Services
 - Publication 4220, Applying for 501(c)(3) Tax-Exempt Status
 - Publication 557, Tax-Exempt Status for Your Organization

Required Filings

- Annual Exempt Organization Return
 - Requirements for Filing
- e-File for Exempt Organizations
 - e-Postcard for Small Exempt Organizations
- Unrelated Business Income Tax
 - Requirements for Filing
 - Form 990-T
 - Form 990-T instructions
 - Form 990-W
 - Estimated Tax
 - Exceptions and Exclusions
 - Publication 598, Tax on Unrelated Business Income for Exempt Organizations
- Help from the IRS
 - Customer Account Services
 - Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities
 - Publication 557, Tax-Exempt Status for Your Organization

Ongoing Compliance

- Jeopardizing Exemption
 - Inurement/Private Benefit
 - Intermediate Sanctions
 - Lobbying/Political Activity
 - Not Filing Annual Return or Notice
- Employment Taxes
 - Requirement to Pay
 - Exceptions and Exclusions
 - Worker Classification
 - Forms and Publications
- Retirement Plan Compliance

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Life Cycle of a Non-Profit Charity

Substantiation and Disclosure

- Charitable Contributions
 - Publication 1771, *Charitable Contributions Substantiation and Disclosure Requirements*
 - Written acknowledgments
 - Quid pro quo contributions
 - Charity auctions
- Noncash Contributions
 - Donor (Form 8283)
 - Donee (Form 8282)
 - Publication 561, Determining the Value of Donated Property
- Public Disclosure Requirements
- Help from the IRS
 - Customer Account Services
 - Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities
 - Publication 557, Tax-Exempt Status for Your Organization

Significant Events

- Reporting Changes to IRS
 - Termination of Exempt Organization
- Private Letter Rulings and Determination Letters
- Audits of Exempt Organizations
 - Potential Examination Consequences
 - Examination Procedures
 - Power of Attorney
- Termination of an Exempt Organization
- Help from the IRS

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