

## **Application for Recognition of Exemption Section 501(c)(3)**

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[www.irs.gov/charities](http://www.irs.gov/charities)

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To apply for recognition by the IRS of exempt status under section 501(c) of the Internal Revenue Code, most organizations use Form 1023, Application for Recognition of Exemption and the related instructions. (Organizations applying for recognition of exemption under a provision other than section 501(c)(3) generally use Form 1024.) 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 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 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.

A tax-exempt organization must make available for public inspection its approved application for recognition of exemption with all supporting documents available 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.