



Department of the Treasury  
Internal Revenue Service

# Application for Recognition of Exemption Under Section 501(a)\* or for Determination Under Section 120

**\*For organizations  
described in sections:**

**501(c)(2), (4), (5), (6), (7),  
(8), (9), (10), (12), (13),  
(15), (17), (19), (20), and  
(25) of the Internal  
Revenue Code**

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

*Note: The law that allowed  
group legal services plan  
benefits to qualify for exclusion  
under **section 120** and for  
group legal services trusts to  
qualify for recognition of  
exemption under **section  
501(c)(20)** expired for tax years  
beginning after June 30, 1992.  
These provisions have not  
been reinstated as of the date  
this form was printed.*

**Contents:**  
Form 1024  
Instructions

**Package 1024  
(Rev. August 1993)**



# Instructions for Form 1024

(Rev. August 1993)

## Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120

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

**Note:** Retain 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 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	52 hr., 51 min.	2 hr., 23 min.	3 hr., 22 min.
1024, Part IV	1 hr., 12 min.	35 min.	39 min.
1024, Sch. A	58 min.	18 min.	19 min.
1024, Sch. B	1 hr., 40 min.	18 min.	20 min.
1024, Sch. C	58 min.	12 min.	13 min.
1024, Sch. D	4 hr., 4 min.	18 min.	22 min.
1024, Sch. E	1 hr., 40 min.	18 min.	20 min.
1024, Sch. F	2 hr., 9 min.	6 min.	8 min.
1024, Sch. G	1 hr., 55 min.	6 min.	8 min.
1024, Sch. H	1 hr., 40 min.	6 min.	8 min.
1024, Sch. I	5 hr., 30 min.	30 min.	37 min.
1024, Sch. J	2 hr., 23 min.	6 min.	8 min.
1024, Sch. K	3 hr., 21 min.	6 min.	10 min.
1024, Sch. L	3 hr., 7 min.	24 min.	28 min.
1024, Sch. M	1 hr., 26 min.	12 min.	14 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Attention: Reports Clearance Officer, T:FP, Washington, DC 20224; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0057), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. 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. You may also call **1-800-829-4477**; ask for **Topics #109** and **#110** (a touch tone telephone is required). For additional forms and publications call **1-800-829-3676 (1-800-TAX-FORM)**.

### Change To Note

The law that allowed group legal services plan benefits to qualify for exclusion under **section 120** and for group legal services trusts to qualify for recognition of exemption under **section 501(c)(20)** expired for tax years beginning after June 30, 1992. These provisions have not been reinstated as of the date this form was printed.

### Purpose of Form

Form 1024 is used by most types of organizations to apply for recognition of exemption under section 501(a) and by all applicants for a determination of plan qualification under section 120. However, see **Change To Note**, above.

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.

**1. Section 501 applicants.**—Most organizations applying for exemption under section 501(a) must complete Parts I through III. Section 501(c)(9) and section 501(c)(17) applicants should also complete Part IV. See **Special Rule for Certain Canadian Organizations**. 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, an organization seeking recognition under section 501(c)(19) must complete Parts I through III and Schedule K.)

**2. Section 120 applicants.**—If the law that allowed group legal services plan organizations to qualify under section 120 is reinstated, applicants seeking a determination of plan qualification under section 120 should complete Part I and Schedule L.

**3. Section 501(c)(20) applicants.**—If the law that allowed group legal services plans to qualify for recognition of exemption under section 501(c)(20) is reinstated, organizations applying for exemption under section 501(c)(20) should complete Parts I and II and Schedule M.

### 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" × 11" 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 key district office for your organization's principal place of business or office as listed below. 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.

If the organization is in:	Send application and fee to:
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service EP/EO Division P.O. Box 1680, GPO Brooklyn, NY 11202
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, any U.S. possession (except Virgin Islands) or foreign country	Internal Revenue Service EP/EO Division P.O. Box 17010 Baltimore, MD 21203
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service EP/EO Division P.O. Box 3159 Cincinnati, OH 45201
Arizona, Colorado, Kansas, New Mexico, Oklahoma, Texas, Utah, Wyoming	Internal Revenue Service EP/EO Division Mail Code 4950 DAL 1100 Commerce Street Dallas, TX 75242

Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service EP/EO Division P.O. Box 941 Atlanta, GA 30370
Alaska, California, Hawaii, Idaho, Nevada, Oregon, Washington	Internal Revenue Service EP/EO Division McCaslin Industrial Park 2 Cupania Circle Monterey Park, CA 91754-7406
Illinois, Iowa, Minnesota, Missouri, Montana, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service EP/EO Division 230 S. Dearborn DPN 20-5 Chicago, IL 60604
U.S. Virgin Islands	Virgin Islands Bureau of Internal Revenue Lockharts Garden No. 1A Charlotte Amalie, St. Thomas, VI 00802

## 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. Use **Form 2848**, Power of Attorney and Declaration of Representative, or **Form 8821**, Tax Information Authorization, 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. 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 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 Specific Instructions for 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), (17), and (20) should see the Form 990 (or Form 990-EZ) instructions for special provisions regarding substitutions for certain parts of that form. Section 120 plans should see **Form 5500**, Annual Return/Report of Employee Benefit Plan, and instructions.

## 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 language translation must be furnished with Form 1024. In the case of organizing documents and bylaws, see the conformed copy requirements in the Specific Instructions for Part I.

An organization that desires 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.

**Line 2. Employer identification number (EIN).**—All organizations must have an EIN. Enter the 9-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.

**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 (it could possibly 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 was 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 (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. 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.

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

If the organization does not have an organizing instrument, it will not qualify for exempt status. The bylaws of an organization alone are not an organizing instrument. They are merely the internal rules and regulations of the organization.

## 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 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. 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. Get **Pub. 598**, Tax on Unrelated Business Income of Exempt Organizations, 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 to 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, 1992-42 I.R.B. 32 for information about an extension beyond the 27-month period.

**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) along with the appropriate fee?
- \_\_\_\_\_ Located the correct **key district office** for the mailing of the application? (See **Where To File** on page 1.) **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**?
  - a. If your organization has one, 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 Part I, Line 2 instructions.)
- \_\_\_\_\_ 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)
- \_\_\_\_\_ 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, Form 8821, 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 Technical 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.**

## Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120

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)(20)—Trust/organization for prepaid group legal services (Parts I, II, and Schedule M, page 23) See **Change To Note** on page 1 of the instructions.
- o  Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)
- p  Section 120—Qualified group legal services plans (Part I and Schedule L, page 21) See **Change To Note** on page 1 of the instructions.

<b>1a</b> Full name of organization (as shown in organizing document)	<b>2</b> Employer identification number (if none, see Specific Instructions) : : :
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**1b** c/o Name (if applicable) \_\_\_\_\_

**1c** Address (number and street) \_\_\_\_\_

<b>1d</b> City or town, county, state, and ZIP code	<b>3</b> Name and telephone number (including area code) of person to be contacted during business hours if more information is needed  ( )
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<b>4</b> Month the annual accounting period ends	<b>5</b> Date incorporated or formed	<b>6</b> 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. BE SURE TO ATTACH A CONFORMED COPY OF THE CORRESPONDING 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)

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**Part II. Activities and Operational Information (Must be completed by all applicants other than those applying under section 120.)**

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- 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. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its 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:

<b>a</b> Names, addresses, and titles of officers, directors, trustees, etc.	<b>b</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) whether 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.

**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 other than those applying under section 501(c)(20) or 120.)**

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**

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for Next 2 Years			(e) Total
	From _____ To _____	(b) 19.....	(c) 19.....	(d) 19.....	
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) . . . . .					
4 Gross amounts from unrelated business activities (attach schedule) . . . . .					
5 Gain from sale of assets, excluding inventory items (attach schedule) . . . . .					
6 Investment income (see instructions) . . . . .					
7 Other revenue (attach schedule). . . . .					
8 Total revenue (add lines 1 through 7) . . . . .					
<b>Expenses</b>					
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 .....
<b>Assets</b>		
1	Cash . . . . .	1
2	Accounts receivable, net . . . . .	2
3	Inventories . . . . .	3
4	Bonds and notes receivable (attach schedule) . . . . .	4
5	Corporate stocks . . . . .	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	<b>Total assets</b> . . . . .	11
<b>Liabilities</b>		
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	<b>Total liabilities.</b> . . . . .	16
<b>Fund Balances or Net Assets</b>		
17	Total fund balances or net assets . . . . .	17
18	<b>Total liabilities and fund balances or net assets</b> (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)**  
**See Change To Note on page 1 of the instructions**

**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, 1992-42, I.R.B. 32, 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 qualifies for 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, 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 classes of shares of the applicant organization's stock held by each organization.

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- 2** State whether the annual excess of revenue over expenses is or will be turned over to the organization for which title to property is held and, if not, the purpose for which the excess (income) is or will be held.

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- 3a** In the case of a corporation described in section 501(c)(2), state the purpose of each organization for which title to property is held (as shown in its governing instrument) and the Code sections under which each is classified as exempt from income tax.

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- 3b** 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).

## 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 3a.**—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 3b.**—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 item 4 of Part II) 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 (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, 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.

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**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, 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



## 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 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 comprised 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 1993, "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 \$96,368;\*

c. Were in the top 20% of employees in compensation and had compensation in excess of \$64,245;\* or

d. Were officers of the employer and received compensation in excess of \$57,820.50.\*

\* 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 have 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.

**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.

(a) Current Year	3 Prior Tax Years		
From _____ To _____	(b) 19 .....	(c) 19 .....	(d) 19 .....

**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 instructions for line 3a of Schedule F) . . . . . \_\_\_\_\_  
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



**Schedule L** Qualified Group Legal Services Plans (Section 120)

**Note:** The law that allowed group legal services plan benefits to qualify for exclusion under section 120 expired for tax years beginning after June 30, 1992. This provision has not been reinstated as of the date this form was printed.

- 1a Name of plan ▶ \_\_\_\_\_
- b Plan number (See instructions.) . . . . . \_\_\_\_\_
- c Date the plan year ends . . . . . ▶ \_\_\_\_\_

- 2 A qualification determination or ruling is requested for:
  - a  Initial qualification—date the plan was adopted . . . . . \_\_\_\_\_
  - b  Amendment—date adopted . . . . . \_\_\_\_\_

If you check "a," submit a copy of the documents establishing the plan, including a copy of the plan and any related trust instrument. If the plan was subject to collective bargaining, include a copy of the collective bargaining agreement pertaining to it. If you check "b," submit a copy of the amendment.

- 3 Describe the legal services covered by the plan, if they are not described in the plan or collective bargaining agreement.

- 4 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 instructions for line 3a of Schedule F) . . . . . \_\_\_\_\_
  - 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.

- 5 If all eligible employees are NOT entitled to the same benefits, explain the differences.

- 6 Manner of funding the plan (Check the appropriate boxes.)
  - a  Payments to insurance companies
  - b  Payments to organizations described in section 501(c)(20)
  - c  Payments to organizations described in section 501(c), which are to pay or credit your plan's payments to other organizations described in section 501(c)(20)
  - d  Prepayments to providers of legal services

## Instructions

**Note:** The law that allowed group legal services plan benefits to qualify for exclusion under section 120 expired for tax years beginning after June 30, 1992. This provision has not been reinstated as of the date this form was printed.

If you are filing separate applications under sections 120 and 501(c)(20) at the same time, please indicate this in each application.

If applying for plan approval under section 120, you should read all instructions for Schedules L and M before filling in the application because the same rules do not apply in every situation. Unless you are aware of all the exceptions, you may spend time giving unnecessary information or omit some necessary information. Either could delay getting the plan approved.

**1.** In general, all applicants under section 120 should complete Part I and Schedule L. When completing Schedule L, each applicant should supply information regarding its own employees only, not all employees covered by the plan.

**2.** Usually, when two or more employers contribute to the same plan, only one applicant must submit a completed application as indicated in **1**. Any other or subsequent applicant under the same plan only has to supply enough information to identify the employer and the plan, plus information on Schedule L relating to its own employees.

**3.** Except as noted in **4**, if an application is filed for a plan to which more than one employer contributes,

and the plan is maintained under a collective bargaining agreement, then only one application, as outlined in **1**, is required.

**4.** When more than one employer contributes to a plan under a collective bargaining agreement, and all the employers are corporations that are members of a controlled group, the filing requirements in **2** apply.

**5.** If an employer has employees covered by multiple collective bargaining agreements, and one or more of such agreements includes a group legal services plan, which excludes employees under any of the other agreements from participating, then explain such arrangements. The explanation should include a list of the agreements; show the employees included; and explain why.

**Line 1a.**—Enter the name chosen for the plan.

**Line 1b.**—Enter the plan number. You must assign a 3-digit number to each adopted plan to identify it. All plan number sequences begin at "501." If there is more than one plan, number them 501, 502, etc. Once you have assigned a plan number, it cannot be changed or used for another plan.

**Schedule M** Trust or organization set up under section 501(c)(20)

**Note:** The law that allowed group legal services plan organizations to qualify for recognition of exemption under section 501(c)(20) expired for tax years beginning after June 30, 1992. This provision has not been reinstated as of the date this form was printed.

- 1a Was this trust or organization created or organized in the United States? . . . . .  Yes  No
- b If "Yes," was it created or organized to form part of a group legal services plan or plans qualified under section 120?  Yes  No  
If "Yes," enter name of plan .....
- c Has the plan (or plans) qualified under section 120? . . . . .  Yes  No  
If "Yes," submit a copy of the ruling or determination letter. If "No," attach an explanation.

2 If the trust or organization provides legal services or indemnification against the cost of legal services unassociated with a qualified group legal services plan, describe the nature and extent of these services.

Attach copies of all plan documents.

**Instructions**

Complete this schedule if applying for exempt status as a trust or other organization organized as part of one or more qualified group legal services plans under section 120. An exemption under section 501(c)(20) cannot be recognized unless the trust or organization is part of a section 120 plan.

If you are filing separate applications under sections 120 and 501(c)(20) at the same time, please indicate this in each application.

**Line 1c.**—If you answered "No" to 1c, but have requested a determination letter, attach an explanation giving the plan name, the IRS office to which the request was submitted, and the date submitted. All other "No" answers for Schedule M also must be explained.

**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	Code	Code	Code
<b>Religious Activities</b>	181 Scientific research for government	322 FFA, FHA, 4-H club, etc.	520 Pacifism and peace
001 Church, synagogue, etc.	---- Scientific research (diseases) (use 161)	323 Key club	521 Economic-political system of U.S.
002 Association or convention of churches	199 Other scientific research activities	324 YMCA, YWCA, YMHA, etc.	522 Anticommunism
003 Religious order	<b>Business and Professional Organizations</b>	325 Camp	523 Right to work
004 Church auxiliary	200 Business promotion (chamber of commerce, business league, etc.)	326 Care and housing of children (orphanage, etc.)	524 Zoning or rezoning
005 Mission	201 Real estate association	327 Prevention of cruelty to children	525 Location of highway or transportation system
006 Missionary activities	202 Board of trade	328 Combat juvenile delinquency	526 Rights of criminal defendants
007 Evangelism	203 Regulating business	349 Other youth organization or activities	527 Capital punishment
008 Religious publishing activities	204 Better Business Bureau	<b>Conservation, Environmental, and Beautification Activities</b>	528 Stricter law enforcement
---- Bookstore (use 918)	205 Professional association	350 Preservation of natural resources (conservation)	529 Ecology or conservation
---- Genealogical activities (use 094)	206 Professional association auxiliary	351 Combating or preventing pollution (air, water, etc.)	530 Protection of consumer interests
029 Other religious activities	207 Industry trade shows	352 Land acquisition for preservation	531 Medical care service
<b>Schools, Colleges and Related Activities</b>	208 Convention displays	353 Soil or water conservation	532 Welfare system
030 School, college, trade school, etc.	---- Testing products for public safety (use 905)	354 Preservation of scenic beauty	533 Urban renewal
031 Special school for the blind, handicapped, etc.	209 Research, development, and testing	---- Litigation (see Litigation and Legal Aid Activities)	534 Busing students to achieve racial balance
032 Nursery school	210 Professional athletic league	---- Combat community deterioration (use 402)	535 Racial integration
---- Day care center (use 574)	---- Attracting new industry (use 403)	355 Wildlife sanctuary or refuge	536 Use of intoxicating beverages
033 Faculty group	---- Publishing activities (use 120)	356 Garden club	537 Use of drugs or narcotics
034 Alumni association or group	---- Insurance or other benefits for members (see Employee or Membership Benefit Organizations)	379 Other conservation, environmental, or beautification activities	538 Use of tobacco
035 Parent or parent-teachers association	211 Underwriting municipal insurance	<b>Housing Activities</b>	539 Prohibition of erotica
036 Fraternity or sorority	212 Assigned risk insurance activities	380 Low-income housing	540 Sex education in public schools
---- Key club (use 323)	213 Tourist bureau	381 Low and moderate income housing	541 Population control
037 Other student society or group	229 Other business or professional group	382 Housing for the aged (see also 153)	542 Birth control methods
038 School or college athletic association	<b>Farming and Related Activities</b>	---- Nursing or convalescent home (use 152)	543 Legalized abortion
039 Scholarships for children of employees	230 Farming	---- Student housing (use 042)	559 Other matters
040 Scholarships (other)	231 Farm bureau	---- Orphanage (use 326)	<b>Other Activities Directed to Individuals</b>
041 Student loans	232 Agricultural group	398 Instruction and guidance on housing	560 Supplying money, goods, or services to the poor
042 Student housing activities	233 Horticultural group	399 Other housing activities	561 Gifts or grants to individuals (other than scholarships)
043 Other student aid	234 Farmers cooperative marketing or purchasing	<b>Inner City or Community Activities</b>	---- Scholarships for children of employees (use 039)
044 Student exchange with foreign country	235 Financing crop operations	400 Area development, redevelopment, or renewal	---- Scholarships (other) (use 040)
045 Student-operated business	---- FFA, FHA, 4-H club, etc. (use 322)	---- Housing (see Housing Activities)	---- Student loans (use 041)
---- Financial support of schools, colleges, etc. (use 602)	---- Fair (use 065)	401 Homeowners association	562 Other loans to individuals
---- Achievement prizes or awards (use 914)	236 Dairy herd improvement association	402 Other activity aimed at combating community deterioration	563 Marriage counseling
---- Student bookstore (use 918)	237 Breeders association	403 Attracting new industry or retaining industry in an area	564 Family planning
---- Student travel (use 299)	249 Other farming and related activities	404 Community promotion	565 Credit counseling and assistance
---- Scientific research (see Scientific Research Activities)	<b>Mutual Organizations</b>	---- Community recreational facility (use 297)	566 Job training, counseling, or assistance
046 Private school	250 Mutual ditch, irrigation, telephone, electric company, or like organization	405 Loans or grants for minority businesses	567 Draft counseling
059 Other school related activities	251 Credit union	---- Job training, counseling, or assistance (use 566)	568 Vocational counseling
<b>Cultural, Historical, or Other Educational Activities</b>	252 Reserve funds or insurance for domestic building and loan association, cooperative bank, or mutual savings bank	---- Day care center (use 574)	569 Referral service (social agencies)
060 Museum, zoo, planetarium, etc.	253 Mutual insurance company	---- Referral service (social agencies) (use 569)	572 Rehabilitating convicts or ex-convicts
061 Library	254 Corporation organized under an Act of Congress (see also 904)	---- Legal aid to indigents (use 462)	573 Rehabilitating alcoholics, drug abusers, compulsive gamblers, etc.
062 Historical site, records, or reenactment	---- Farmers cooperative marketing or purchasing (use 234)	406 Crime prevention	574 Day care center
063 Monument	---- Cooperative hospital service organization (use 157)	407 Voluntary firemen's organization or auxiliary	575 Services for the aged (see also 153 and 382)
064 Commemorative event (centennial, festival, pageant, etc.)	259 Other mutual organization	---- Rescue squad (use 158)	---- Training of or aid to the handicapped (see 031 and 160)
065 Fair	<b>Employee or Membership Benefit Organizations</b>	408 Community service organization	<b>Activities Directed to Other Organizations</b>
088 Community theatrical group	260 Fraternal beneficiary society, order, or association	429 Other inner city or community benefit activities	600 Community Chest, United Way, etc.
089 Singing society or group	261 Improvement of conditions of workers	<b>Civil Rights Activities</b>	601 Booster club
090 Cultural performances	262 Association of municipal employees	430 Defense of human and civil rights	602 Gifts, grants, or loans to other organizations
091 Art exhibit	263 Association of employees	431 Elimination of prejudice and discrimination (race, religion, sex, national origin, etc.)	603 Non financial services or facilities to other organizations
092 Literary activities	264 Employee or member welfare association	432 Lessen neighborhood tensions	<b>Other Purposes and Activities</b>
093 Cultural exchanges with foreign country	265 Sick, accident, death, or similar benefits	449 Other civil rights activities	900 Cemetery or burial activities
094 Genealogical activities	266 Strike benefits	<b>Litigation and Legal Aid Activities</b>	901 Perpetual care fund (cemetery, columbarium, etc.)
---- Achievement prizes or awards (use 914)	267 Unemployment benefits	460 Public interest litigation activities	902 Emergency or disaster aid fund
---- Gifts or grants to individuals (use 561)	268 Pension or retirement benefits	461 Other litigation or support of litigation	903 Community trust or component
---- Financial support of cultural organizations (use 602)	269 Vacation benefits	462 Legal aid to indigents	904 Government instrumentality or agency (see also 254)
119 Other cultural or historical activities	279 Other services or benefits to members or employees	463 Providing bail	905 Testing products for public safety
<b>Other Instruction and Training Activities</b>	<b>Sports, Athletic, Recreational, and Social Activities</b>	465 Plan under IRC section 120	906 Consumer interest group
120 Publishing activities	280 Country club	<b>Legislative and Political Activities</b>	907 Veterans activities
121 Radio or television broadcasting	281 Hobby club	480 Propose, support, or oppose legislation	908 Patriotic activities
122 Producing films	282 Dinner club	481 Voter information on issues or candidates	909 4947(a)(1) trust
123 Discussion groups, forums, panels, lectures, etc.	283 Variety club	482 Voter education (mechanics of registering, voting, etc.)	910 Domestic organization with activities outside U.S.
124 Study and research (nonscientific)	284 Dog club	483 Support, oppose, or rate political candidates	911 Foreign organization
125 Giving information or opinion (see also Advocacy)	285 Women's club	484 Provide facilities or services for political campaign activities	912 Title holding corporation
126 Apprentice training	---- Garden club (use 356)	509 Other legislative and political activities	913 Prevention of cruelty to animals
---- Travel tours (use 299)	286 Hunting or fishing club	<b>Advocacy</b>	914 Achievement prizes or awards
149 Other instruction and training	287 Swimming or tennis club	Attempt to influence public opinion concerning:	915 Erection or maintenance of public building or works
<b>Health Services and Related Activities</b>	288 Other sports club	510 Firearms control	916 Cafeteria, restaurant, snack bar, food services, etc.
150 Hospital	---- Boys Club, Little League, etc. (use 321)	511 Selective Service System	917 Thrift shop, retail outlet, etc.
151 Hospital auxiliary	296 Community center	512 National defense policy	918 Book, gift, or supply store
152 Nursing or convalescent home	297 Community recreational facilities (park, playground, etc.)	513 Weapons systems	919 Advertising
153 Care and housing for the aged (see also 382)	298 Training in sports	514 Government spending	920 Association of employees
154 Health clinic	299 Travel tours	515 Taxes or tax exemption	921 Loans or credit reporting
155 Rural medical facility	300 Amateur athletic association	516 Separation of church and state	922 Endowment fund or financial services
156 Blood bank	---- School or college athletic association (use 038)	517 Government aid to parochial schools	923 Indians (tribes, cultures, etc.)
157 Cooperative hospital service organization	301 Fundraising athletic or sports event	518 U.S. foreign policy	924 Traffic or tariff bureau
158 Rescue and emergency service	317 Other sports or athletic activities	519 U.S. military involvement	925 Section 501(c)(1) with 50% deductibility
159 Nurses register or bureau	318 Other recreational activities		926 Government instrumentality other than section 501(c)
160 Aid to the handicapped (see also 031)	319 Other social activities		927 Fundraising
161 Scientific research (diseases)	<b>Youth Activities</b>		928 4947(a)(2) trust
162 Other medical research	320 Boy Scouts, Girl Scouts, etc.		930 Prepaid legal services plan exempt under IRC section 501(c)(20)
163 Health insurance (medical, dental, optical, etc.)	321 Boys Club, Little League, etc.		931 Withdrawal liability payment fund
164 Prepaid group health plan			990 Section 501(k) child care organization
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			
<b>Scientific Research Activities</b>			
180 Contract or sponsored scientific research for industry			