Note: The form, instructions, or publication you are looking for begins after this coversheet.

Please review the updated information below.

Updated Information on Signing Electronically Submitted Form 1024-A

An applicant may satisfy the electronic signature requirement for an electronically submitted Form 1024-A by including, in the PDF file it uploads as part of its application, a copy of the handwritten signature of the officer, director, trustee, or other authorized official whose name is typed into Part IX of the Form 1024-A on Pay.gov.

To sign in this way, the signer should sign above their typewritten name on a copy of Part IX of the completed application or on a separate sheet of paper that includes the same information as in Part IX (name of signer, title or authority of signer, date, and penalties of perjury statement as set out in Part IX).

Instructions for Form 1024-A

Department of the Treasury
Internal Revenue Service

(January 2021)

Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code

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

Contents **Page**

Note. Keep a copy of the completed Form 1024-A and all supporting documents for your permanent records.

Future Developments

For the latest information about developments related to Form 1024-A and its instructions, such as legislation enacted after they were published, go to *IRS.gov/Form1024A*.

Reminder

Don't include social security numbers on publicly disclosed forms. Because the IRS is required to disclose approved exemption applications and information returns, don't include social security numbers on this form. Documents subject to disclosure include supporting information filed with the form and correspondence with the IRS about the filing.

Phone Help

If you have questions and/or need help completing Form 1024-A, please call 877-829-5500. This toll-free telephone service is available Monday through Friday.

Email Subscription

The IRS provides a subscription-based email service for tax professionals and representatives of tax-exempt organizations. The IRS sends subscribers periodic updates regarding exempt organization tax law and regulations, available services, and other information. To subscribe, visit *IRS.gov/Charities*.

What's New

Organizations requesting recognition of tax-exempt status under section 501(c)(4) must complete and submit their Form 1024-A application electronically (including paying the correct user fee) using *Pay.gov*.

How To Get Forms and Publications

Internet. You can access the IRS website 24 hours a day, 7 days a week, at *IRS.gov* to do the following.

- Download forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications by topic or keyword.
- Use the online Internal Revenue Code, regulations, or other official guidance.
- View Internal Revenue Bulletins (IRBs) published since 1995.
- Sign up at *IRS.gov/Charities* to receive local and national tax news by email.

Tax forms and publications. You can download or print all of the forms and publications you may need at *IRS.gov/FormsPubs*. Otherwise, you can go to *IRS.gov/OrderForms* to place an order and have forms mailed to you. You should receive your order within 10 business days.

Overview of Organizations Described in Section 501(c)(4)

How To Request Recognition of Tax-Exempt Status Under Section 501(c)(4)

If you aren't organized for profit and will be operated primarily to promote social welfare to benefit the community, you may qualify for exemption under section 501(c)(4).

A local association of employees may qualify for exemption under section 501(c)(4) if (1) membership is limited to the employees of a designated person or persons in a particular municipality, and (2) the net earnings of the association are devoted exclusively to charitable, educational, or recreational purposes.

Notice requirement. Every new section 501(c)(4) organization must use Form 8976, Notice of Intent to Operate Under Section 501(c)(4), to provide notice to the Internal Revenue Service. You must file Form 8976 within 60 days of formation. Providing notice on Form 8976 is not a determination that the IRS recognizes you as exempt under section 501(c)(4).

Optional application for recognition of exemption. You may (but are not required to) file Form 1024-A, Application for Recognition of Exemption under Section 501(c)(4), to apply for recognition of exemption from federal income tax under section 501(c)(4).

However, to have your tax-exempt status reinstated after your tax-exempt status was automatically revoked for failure to file a return or notice for 3 consecutive years, you must apply to have your tax-exempt status reinstated, even if you had not previously chosen to apply for recognition of exemption.

CAUTION *Submitting Form 1024-A does not satisfy your requirement to file Form 8976.*

Requirements for Tax-Exempt Status Under Section 501(c)(4)

To qualify for exemption under section 501(c)(4), no part of your net earnings can inure to the benefit of any private shareholder or individual. If you provide an excess benefit to certain persons, an excise tax may be imposed.

Examples. Types of organizations that are considered to be social welfare organizations are civic associations and volunteer fire companies.

Nonprofit operation. You must submit evidence that you are organized and will be operated on a nonprofit basis. However, such evidence, including the fact that you are organized under a state law relating to nonprofit corporations, won't in itself establish a social welfare purpose.

Social welfare. To establish that you are operated primarily to promote social welfare, your application must show you will operate primarily to further the common good and general welfare of the people of the community, such as by bringing about civic betterment and social improvements.

Examples. An organization that restricts the use of its facilities to employees of selected corporations and their guests is primarily benefiting a private group rather than the community. It therefore doesn't qualify as a section 501(c)(4) organization. Similarly, an organization formed to represent member-tenants of an apartment complex doesn't qualify, since its activities benefit the member-tenants and not all tenants in the community. However, an organization formed to promote the legal rights of all tenants in a particular community may qualify under section 501(c)(4) as a social welfare organization.

Political activity. Promoting social welfare doesn't include direct or indirect participation or intervention in political campaigns on behalf of or in opposition to any candidate for public office. However, if your application demonstrates you are organized primarily to promote social welfare, you can obtain exemption even if you participate legally in some political activity on behalf of or in opposition to candidates for public office.

Social or recreational activity. If social activities will be your primary purpose, you shouldn't file an application for exemption as a social welfare organization. However, you may qualify for exemption as a social club described in section 501(c)(7). See Publication 557, Tax-Exempt Status for Your Organization.

Retirement benefit program. An organization established by its members with its primary activity providing supplemental retirement benefits to its members or death benefits to their beneficiaries doesn't qualify as an exempt social welfare organization. It may qualify under another paragraph of section 501(c) depending on all the facts.

However, a nonprofit association that is established, maintained, and funded by a local government to provide the only retirement benefits to a class of employees may qualify as a social welfare organization under section 501(c)(4).

Tax treatment of donations. Contributions to civic leagues or other section 501(c)(4) organizations generally aren't deductible as charitable contributions for federal income tax purposes. They may be deductible as trade or business expenses, if ordinary and necessary in the conduct of the taxpayer's business and not used for political or legislative activities. Donations to volunteer fire companies are deductible on the donor's federal income tax return, but only if made for exclusively public purposes.

For more information on social welfare organizations, see *Life Cycle of a Social Welfare Organization*.

Specific Organizations

Volunteer fire companies and homeowners' associations should include specific information in their applications to support their requests for recognition of exemption under section 501(c)(4).

Volunteer fire companies. If you wish to obtain exemption as a volunteer fire company or similar organization, you should submit evidence that your members are actively engaged in firefighting and similar disaster assistance, whether you actually own the firefighting equipment, and whether you provide any assistance for your members, such as death and medical benefits in case of injury to them. If you don't have an independent social purpose, such as providing recreational facilities for members, you may be exempt under section 501(c)(3). In this event, you may want to file Form 1023 or Form 1023-EZ, if eligible.

Homeowners' associations. A membership organization formed by a real estate developer to own and maintain common green areas, streets, and sidewalks and to enforce covenants to preserve the appearance of the development should show that it is operated for the benefit of all the residents of the community. The term community generally refers to a geographical unit recognizable as a governmental subdivision, unit, or district thereof. Whether a particular association meets the requirement of benefiting a community depends on the facts and circumstances of each case. Even if an area represented by an association isn't a community, the association can still qualify for exemption if its activities benefit a community.

The association should show that areas such as roadways and park land that it owns and maintains are open to the general public and not just its own members. It also must show that it doesn't engage in exterior maintenance of private homes.

A homeowners' association that isn't exempt under section 501(c)(4) and that is a condominium management association, a residential real estate management association, or a timeshare association generally can elect under the provisions of section 528 to receive certain tax benefits that, in effect, permit it to exclude its exempt function income from its gross income. To elect these benefits, file a properly completed and timely filed (including extensions) Form 1120-H, U.S. Income Tax Return for Homeowners Associations, instead of Form 1024-A.

General Instructions

Social security number. Don't enter social security numbers on this form or any attachments because the IRS is required to disclose approved exemption applications and information returns. Documents subject to disclosure include supporting information filed with the form and correspondence with the IRS related to the application.

"You" and "us." Throughout these instructions and Form 1024-A, the terms "you" and "your" refer to the organization that is applying for tax-exempt status. The terms "us" and "we" refer to the IRS.

Answers

Form 1024-A asks you to answer a series of questions and provide information to assist us in determining if you meet the requirements for tax exemption under section 501(c)(4). Answer questions completely. If you believe you previously answered the question, you may refer to your previous answer.

CAUTION *Your answers must provide sufficient detail about your past, present, and planned activities to demonstrate that you're described in section 501(c)(4). We won't be able to recognize you as tax exempt based on a mission statement unless you also describe the activities that further accomplish your mission. We need to understand the specific activities you undertake to accomplish your section 501(c)(4) exempt purpose(s).*

Financial data Financial data, whether budgets or actual, should be consistent with other information presented in your application. Budgeted financial data should be prepared based on your current plans. We recognize that your actual financial results may vary from the budgeted amounts.

Past, present, and planned activities. Many items on Form 1024-A are written in the present tense; however, base your answers on your past, present, and planned activities.

Language and currency requirements. Complete Form 1024-A and attachments in English. Provide an English translation if your organizational document, bylaws, or any other attachments are in any other language.

Report financial information in U.S. dollars (specify the conversion rate used). Combine amounts from within and outside the U.S. and report the totals on the financial statements.

Purpose of Form

Completed Form 1024-A required to apply for recognition of section 501(c)(4) exemption. Use Form 1024-A to apply for recognition of exemption from federal income tax under section 501(c)(4). If approved, we'll issue a determination letter that describes your tax-exempt status and your qualification to receive tax-deductible charitable contributions.

Section 501(c)(4) organizations aren't required to file Form 1024-A to be tax-exempt, except as described below. However, organizations may wish to file Form 1024-A to receive a determination letter of IRS recognition of their section 501(c)(4) status in order to obtain certain incidental benefits such as:

- Public recognition of tax-exempt status,
- Possible exemption from certain state taxes,
- Advance assurance to donors of deductibility of contributions (in certain cases), and
- Nonprofit mailing privileges, etc.

TIP *Most organizations operating under section 501(c)(4) are required to notify the IRS that they are operating under section 501(c)(4) within 60 days of formation by filing Form 8976 (see Rev. Proc. 2016-41, 2016-30 I.R.B. 165 at IRS.gov/irb/2016-30_IRB#RP-2016-41). This requirement isn't met by submitting Form 1024-A.*

TIP *Tax benefits for certain homeowners' associations under section 528 are available to organizations that aren't 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, instead of Form 1024-A.*

Group Exemption

Don't use Form 1024-A to apply for a group exemption. We may issue a group exemption to a central organization recognizing, on a group basis, the exemption of subordinate organizations on whose behalf the central organization has applied. See Pub. 557 for information on how to apply for a group exemption.

Leaving a group exemption. A subordinate organization under a group exemption can use Form 1024-A to leave the group and obtain individual exemption. If you're a subordinate organization and wish to leave a group, you should notify your parent organization of your intent to leave the group ruling before filing Form 1024-A.

Application for Reinstatement of Exempt Status and Retroactive Reinstatement

To have your tax-exempt status reinstated after your your tax-exempt status was automatically revoked for failure to file a return or notice for 3 consecutive years, you must apply to have your tax-exempt status reinstated. You must complete and submit Form 1024-A and pay the appropriate user fee, even if you did not previously choose to apply for recognition of exemption.

If your application is approved, your date of reinstatement will generally be the filing date of the application, unless you qualify for reinstatement of exemption retroactive to your date of automatic revocation. See Rev. Proc. 2014-11, 2014-03 I.R.B. 411 for details, including additional requirements for retroactive reinstatement.

Requesting Expedited Review

We generally review applications for exemption in the order we receive them. We only expedite processing of an application where a written request presents a compelling reason for processing the application ahead of others. This does not mean your application will be immediately approved or denied. Circumstances generally warranting expedited processing include the following.

- A grant to the applicant is pending, and the failure to secure the grant may have an adverse impact on the organization's ability to continue operations.
- The purpose of the newly created organization is to provide disaster relief to victims of emergencies such as floods and hurricanes.
- An IRS error has caused delays in review of the application.

User Fee

The law requires payment of a user fee with each application. You must pay this fee through Pay.gov when you file Form 1024-A.

Payments can be made directly from your bank account or by credit or debit card. You won't be able to submit Form 1024-A without paying the correct fee.

User fee amounts are listed in Rev. Proc. 2020-5, updated annually. For the current Form 1024-A user fee, go to Rev. Proc. 2020-5, 2020-1 I.R.B. 241, at IRS.gov/Charities-Non-Profits/User-Fees-for-Tax-Exempt-and-Government-Entities-Division. You can also call 877-829-5500.

What to File

All applicants must complete Parts I through IX of Form 1024-A plus any required attachments.

Attachments to Form 1024-A

A complete application will include one or more documents in addition to Form 1024-A.

Pay.gov can accommodate only one uploaded file. Before submitting Form 1024-A, consolidate your attachments into a single PDF file. Combine your attachments in the following order.

- Organizing document (required).
- Amendments to your organizing document in chronological order (required if applicable).
- Bylaws or other rules of operation and amendments (if adopted).
- Form 2848, Power of Attorney and Declaration of Representative (if applicable).
- Form 8821, Tax Information Authorization (if applicable).
- Supplemental responses (if your response won't fit in the provided text field) and any additional information you want to provide to support your request (optional).
- Expedite request (optional).

Put your name and EIN on each page of your supplemental response and identify the part and line number to which the information relates.

When to File

Generally, if you file Form 1024-A within 27 months after the month in which you were legally formed, and we approve your application, the effective date of recognition of your exempt status will be your legal date of formation.

If you otherwise meet the requirements for tax-exempt status but don't meet the requirements for recognition from your date of formation, the effective date of recognition of your exempt status will be the date you submitted Form 1024-A

How to File

As of January 4, 2021, the IRS requires that Form 1024-A applications for recognition of exemption be submitted electronically online at Pay.gov. The IRS will provide a 90-day grace period during which it will continue to accept paper versions of Form 1024-A. To submit Form 1024-A, you must:

1. Register for an account on [Pay.gov](Pay.gov).

2. Enter “1024-A” or “1024” in the search box and select Form 1024-A.

3. Complete the form.

Filing Assistance

For help in completing this form or general questions relating to an exempt organization, you may access information on our website at [IRS.gov/EO](IRS.gov/EO).

You may find the following publication available on IRS.gov helpful:

- Pub. 557, Tax-Exempt Status for Your Organization.
- Pub. 598, Tax on Unrelated Business Income of Exempt Organizations.
- Pub. 3079, Tax-Exempt Organizations and Gaming.
- Pub. 4221-NC, Compliance Guide for Tax Exempt Organizations (other than 501(c)(3) Public Charities and Private Foundation).

Signature Requirements

An officer, director, trustee, or other official who is authorized to sign for the organization must digitally sign Form 1024-A at the end of Part IX. The signature must be accompanied by the title or authority of the signer and the date.

Authorized Representative

Form 2848. Upload a completed Form 2848 if you want to authorize a representative to represent you regarding your application. An individual authorized by Form 2848 may not sign the application unless that person is also an officer, director, trustee, or other official who is authorized to sign the application.

TIP *A Centralized Authorization File (CAF) number isn't required to be listed on Form 2848.*

Form 8821. Upload a completed Form 8821 if you want to authorize us to discuss your application with the person you have appointed on that form.

Form 8821 doesn't authorize your appointee to advocate your position with respect to the federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use Form 2848.

After You Submit Form 1024-A

Unless we approve a request for expedited processing, we'll assign and work your application in the order we received it.

No additional information needed. If our review shows that you meet the requirements for tax-exempt status under section 501(c)(4), we'll send you a determination letter stating that you're exempt under section 501(c)(4).

Additional information needed. If we can't make a determination without more information, we'll write or call you. Examples of the types of questions you may be asked are available at IRS.gov/charities-non-profits/charitable-organizations/exempt-organization-sample-questions . If the additional information you provide shows that you meet the requirements for exemption, we'll send you a determination letter stating that you're exempt under section 501(c)(4). If we determine that you don't qualify for exemption, we'll send you a letter that explains our position and your appeal rights.

Annual Return or Notice While Your Application Is Pending

Unless you qualify for an exception from the requirement to file an annual return or notice, your filing obligations began as soon as you were formed. If you have an annual information return or tax return due while your Form 1024-A is pending, complete the return checking the “Application Pending” box in the heading, Item B, and submit the return as indicated in those instructions.

If you're eligible to file a Form 990-N, e-Postcard, call 877-829-5500 and request to be set up to allow filing of Form 990-N (note, it takes the IRS up to 6 weeks to update its records before you can file your Form 990-N).

You can find information on return filing requirements and exceptions in Pubs. 557 and 598 and in the instructions to the annual returns listed in Figure 1.

TIP *You may also be required to file other returns, such as employment tax returns or benefit plan returns, which aren't discussed here.*

CAUTION *If a Form 990-series return is due while your application is pending, complete and submit the return according to Form 990-series form's instructions.*

Public Inspection

Information available for public inspection. If we approve exempt status under section 501(c)(4), status, the information that will be open for public inspection includes the following.

- Your complete Form 1024-A and any supporting documents.
- All correspondence between you and the IRS concerning Form 1024-A, including Form 2848.
- Your determination letter.
- Annual information returns (Form 990, 990-EZ, or 990-N) including schedules, except for the names and addresses of contributors and other identifying information about contributors.

Information not available for public inspection. The following items won't be open for public inspection.

- Any information relating to a trade secret, patent, style of work, or apparatus that, if released, would adversely affect you (we must approve withholding this information).
- Any other information that would adversely affect national defense (we must approve withholding this information).
- User fee payment information.
- Contributors' names and addresses and other identifying information about contributors included with Form 990 or 990-EZ.

When applying for tax-exempt status, you must clearly identify any information that isn't open to public inspection by marking it as “NOT SUBJECT TO PUBLIC INSPECTION” and include an explanation of why you're asking for the information to be withheld. We will decide whether to withhold the identified information from public inspection.

Making documents available for public inspection. Both the organization and the IRS must make the information that is subject to disclosure available for public inspection. The public may request a copy of the information available for public inspection from us by submitting Form 4506-A. The public may also request inspection of the information or a copy of the information directly from you.

You may post the documents required to be available for public inspection on your own website. Information returns and your exemption application materials must be posted exactly as filed with the IRS. You may only delete the information that isn't open for public inspection.

If you post the documents on your website, you can give any person requesting copies the website where the documents may be found, but you don't need to provide copies of the information. However, even if these documents are posted on your website, you must still allow public inspection without charge at your main office during regular business hours.

Documents aren't considered available for public inspection on a website if the otherwise disclosable information is edited or subject to editing by a third party when posted. To date, the IRS hasn't approved any third-party websites for posting.

See Pub. 557 for additional information on public inspection requirements.

Figure 1. 990 Series Forms filed by Exempt Organizations

Type of Annual Return	Who Should File
Form 990, Return of Organization Exempt from Income Tax	Section 501(c)(4) organizations
Form 990-EZ, Short Form Return of Organization Exempt from Income Tax	Section 501(c)(4) organizations whose gross receipts during the year were less than $200,000 and total assets at the end of the year were less than $500,000
Form 990-T, Exempt Organization Business Income Tax Return	Section 501(c)(4) organizations that have gross unrelated business income of $1,000 or more
Form 990-N Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ	Section 501(c)(4) organizations with gross receipts of $50,000 or less can file a Form 990-N if they choose not to file a Form 990 or Form 990-EZ instead

Foreign Organizations

Foreign organizations are those that were created in countries other than the U.S., its territories, or its possessions. Foreign organizations may apply for tax-exempt status on income earned in the U.S. in the same way that domestic organizations apply for exempt status. See Language and currency requirements, earlier.

Annual returns for foreign organizations. A foreign organization that obtains exemption must file an information return annually (Form 990 or Form 990-EZ). However, a foreign organization may file Form 990-N (e-Postcard) instead of Form 990 or Form 990-EZ when its gross receipts from U.S. source income are normally $50,000 or less and it hasn't conducted significant activity in the U.S. See the Instructions for Form 990 and Form 990-EZ for further information. A foreign organization that is subject to unrelated business income tax must file Form 990-T.

Organizations Created in U.S. Territories and Possessions

Organizations created in possessions and territories of the U.S. are generally treated as domestic organizations. If you were created in a U. S. possession or territory, you must complete all required parts of Form 1024-A to apply for recognition of exempt status under section 501(c)(4).

Annual filing requirements for an organization created in a U.S. territory or possession are similar to those outlined above for foreign organizations (see Revenue Procedure 2011-15).

Specific Instructions

Part I

Part I, Line	Part I, Identification of Applicant
1	Enter your complete name exactly as it appears in your organizing document, including amendments.
2	If you have an "in care of" name, enter it here; otherwise, leave this space blank.
3–9	Enter your complete address where all correspondence will be sent. If mail isn't delivered to your street address and you have a P.O. Box, list your P.O. Box information instead of your street address. For a foreign address, enter your province or state and foreign postal code where indicated.
10	**Employer Identification Number.** You must have your own EIN. Enter the 9-digit EIN the IRS assigned to you. If you don't have an EIN, you must apply for one before submitting your application. You can find out how to apply for an EIN by visiting IRS.gov and searching for “apply for an EIN.” You may apply for an EIN online or by fax or mail. International applicants may call 267-941-1099 (toll call). **TIP** Don't apply for an EIN more than once. If you’re unsure of your EIN or whether you have one, call 877-829-5500 for assistance. **CAUTION!** Don’t use the EIN of a related or other organization.
11	**Month Tax Year Ends.** Select the month your tax year (annual accounting period) ends. Your tax year is the 12-month period on which your annual financial records are based. **TIP** Check your bylaws or other rules of operation for consistency with the tax year you enter here.
12	**Person to Contact.** Enter the name and title of the person you want us to contact if we need more information. The person to contact may be an officer, director, trustee, or other individual who is permitted to speak with us according to your bylaws or other rules of operation. Your person to contact may also be an authorized representative, such as an attorney, certified public accountant, or enrolled agent, for whom you’re submitting a completed Form 2848 with Form 1024-A.
13	Provide a daytime telephone number for the contact listed on Line 12.
14	You may provide a fax number for the contact listed on Line 12.
15	Pay.gov will populate this field with the current user fee for filing Form 1024-A.
16	If you have a website, enter its complete web address. Also, list any websites maintained on your behalf. The information on your website should be consistent with the information in your Form 1024-A.
17	**Officers, directors, and trustees.** Enter the full names, titles, and mailing addresses of your officers, directors, and/or trustees. You may use the organization's address for mailing. If you have more than five, check the box provided to add more officer, director, and/or trustee information. The person who is signing Form 1024-A must be listed within the first five entries of Line 17.

Part II

Part II, Line	Part II. Organizational Structure
	You must be a corporation, limited liability company, unincorporated association, or trust to be tax exempt under section 501(c)(4). Sole proprietorships, partnerships, or loosely affiliated groups of individuals aren't eligible.
1	**Type of organization and copy of organizing document.** Select your type of organization and, before submitting the form, upload a copy of your organizing document (including any amendments) as part of the required attachment. **Corporation.** A corporation is an entity organized under a federal or state statute, or a statute of a federally recognized Indian tribal or Alaskan native government **Copy of organizing document (articles of incorporation and any amendments).** A corporation's organizing document is its articles of incorporation. If you formed under state statute, your articles of incorporation (and any amendments) must show certification of filing. This means your articles show evidence that on a specific date they were filed with and approved by an appropriate state authority. The document must be an exact copy of what is on file with your state. If you don't have a copy of your articles of incorporation showing evidence of having been filed and approved by an appropriate state official, you may submit a substitute copy of your articles of incorporation. This substitute copy may be handwritten, typed, printed, or otherwise reproduced. It must be accompanied by a declaration, signed by an officer authorized to sign for you, that it is a complete and correct copy of the articles of incorporation and that it contains all the powers, principles, purposes, functions, and other provisions by which you currently govern yourself. **Limited Liability Company.** A limited liability company (LLC) that files its own exemption application is treated as a corporation rather than a partnership. **Copy of organizing document (articles of organization and operating agreement (if adopted) and any amendments)**. Instead of articles of incorporation, an LLC's organizing document is its state-approved articles of organization. If it has adopted an operating agreement, then this document is also part of its organizing document. If you formed under state statute, your articles of organization (and any amendments) must show certification of filing. This means your articles show evidence that on a specific date they were filed with and approved by an appropriate state authority. The document must be an exact copy of what is on file with your state. If you don't have a copy of your articles of organization showing evidence of having been filed and approved by an appropriate state official, you may submit a substitute copy of your articles of organization. This substitute copy may be handwritten, typed, printed, or otherwise reproduced. It must be accompanied by a declaration, signed by an officer authorized to sign for you, that it is a complete and correct copy of the articles of organization and that it contains all the powers, principles, purposes, functions, and other provisions by which you currently govern yourself. **TIP** If you're an LLC and want to be treated as a disregarded entity by a tax-exempt member, don't file an exemption application. **Unincorporated Association.** An unincorporated association formed under state law must have at least two members who have signed a written document that creates an entity with a specifically defined purpose. **Copy of organizing document (articles of association or constitution and any amendments).** Your organizing document must include the name of the organization, its purpose, the date the document was adopted, and the signatures of at least two individuals. If your copy doesn't contain the proper signatures and date of adoption, you may submit a written declaration that states your copy is a complete and accurate copy of the signed and dated original. Your declaration should clearly indicate the original date of adoption. **TIP** Bylaws may be considered an organizing document only if they include the required elements listed above. **Trust.** A trust may be formed by a trust agreement or declaration of trust. A trust may also be formed through a will. Generally, a trust must be funded with property, such as money, real estate, or personal property. **Copy of organizing document (trust agreement/declaration of trust or will and any amendments).** Your trust agreement (and any amendments) must be signed by at least one trustee. If your trust agreement copy isn't signed, you may submit a written declaration that states your copy is a complete and accurate copy of the signed and dated original. Your declaration should clearly indicate the original date that it was signed. For trusts created by a will, include a copy of the death certificate or a statement indicating the date of death, and a copy of the relevant portions of the will. **CAUTION!** If your trust agreement continues to provide for distributions for non-charitable interests, you won't qualify for tax-exempt status.

Part II, Line	Part II. Organizational Structure
2	**Formation date.** The date you enter should be consistent with your organizing document. • If you're a corporation, enter the date that your articles of incorporation were filed and approved by the appropriate authority. • If you're an LLC, enter the date that the appropriate authority filed your articles of organization or other organizing document. • If you're an unincorporated association, enter the date that your organizing document was adopted by the signatures of at least two individuals. • If you're a trust (other than a trust formed by a will), enter the date your trust was funded. If your trust agreement provided for any non-charitable interests, enter the date that non-charitable interests expired. If you were formed by a will, enter the date of death or the date any non-charitable interests expired.
3	**State of formation**. Enter the jurisdiction (for instance, the state or the federally recognized tribal government) under the laws of which you were incorporated or otherwise formed. This may not be the place in which you're physically located. For example, if you're physically located in New York, but incorporated under Massachusetts law, enter Massachusetts. For purposes of completing this application, you're formed under the laws of a foreign country if you aren't formed under the laws of the U.S., its territories and possessions, federally recognized Indian tribal or Alaska native governments, or the District of Columbia.
4	Bylaws are generally the internal rules and regulations of an organization. If you have bylaws, upload a current copy (including any amendments). Bylaws don't need to be signed unless they are your organizing document as described in the instructions for Line 1 above.

Part III

Part III, Line	Part III. Your Activities
	REMINDER Answer all questions in this part as they pertain to your past, present, and planned activities.
1	Describe completely and in detail your past, present, and planned activities. Your narrative description of activities should be thorough and accurate because we determine whether you qualify for 501(c)(4) exempt status based on the information in your application. For each past, present, or planned activity, include information that answers the following questions: • What is the activity? • Who conducts the activity? • What percentage of your total time is allocated to the activity? (Combined time percentages should add up to 100%) • How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity? • How does the activity further your exempt purposes?
2	**National Taxonomy of Exempt Entities (NTEE) code**. An NTEE code is a three-character series of letters and numbers that generally describe a type of organization. Enter the code from the list of NTEE codes, located in the Appendix A, that best describes you. For more information and more detailed definitions of these codes developed by the National Center for Charitable Statistics (NCCS), visit the Urban Institute, NCCS website at nccs.urban.org. **TIP** NTEE codes are also used for purposes other than identification of organizations described in section 501(c)(4). Therefore, all codes in the list don't necessarily correspond to a section 501(c)(4) purpose.
3	Describe any money or time (whether volunteer or paid) you spent or will spend 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.
4	If you (including any predecessor organization) lost your section 501(c)(3) status due to carrying on propaganda or otherwise attempting to influence legislation or due to participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for public office, then you will not be treated as an organization described in section 501(c)(4). This rule will not apply if you were a church or church-affiliated organization described in section 501(h)(5) in the tax year immediately preceding the tax year in which section 501(c)(3) status was lost.
5	You are a successor to another organization if you: • Took or will take over activities previously conducted by another organization, • Took or will take over 25% or more of the fair market value of the net assets of another organization, or • Were established upon the conversion of an organization from for-profit to nonprofit status.
5a	A for-profit organization is one in which persons are permitted to have an ownership or partnership interest, such as corporate stock. It includes sole proprietorships, corporations, and other entities that provide for ownership interests.
7	Indicate if you distribute, or plan to distribute, any of your property or funds (such as a distribution of profits) to your shareholders or members
8	A relationship between you and the recipient organization includes the following situations. • You control the recipient organization, or it controls you through common officers, directors, or trustees, or through authority to approve budgets or expenditures. • You and the recipient organization were created at approximately the same time and by the same persons. • You and the recipient organization operate in a coordinated manner with respect to facilities, programs, employees, or other activities. • Persons who exercise substantial influence over you also exercise substantial influence over the recipient organization.
8a	Answer "Yes" if you make grants, loans, or other distributions (such as goods) to a foreign organization.
8e-g	The Office of Foreign Assets Control (OFAC) of the U.S. Department of the Treasury administers and enforces economic and trade sanctions based on U.S. foreign policy and national security goals against certain governments, entities, and individuals, as directed in Executive Orders. As part of the comprehensive and sustained campaign against terrorist financing, all U.S. persons, including U.S.-based charities, are prohibited from dealing with persons (individuals and entities) identified as being associated with terrorism on OFAC's Specially Designated Nationals and Blocked Persons List (OFAC SDN List). Information about OFAC sanction programs and the OFAC SDN List are available at treasury.gov/ofac.
9	A foreign country is a country other than the U.S., its territories and possessions, and the District of Columbia.

Part III, Line	Part III. Your Activities
9a-c	The Office of Foreign Assets Control (OFAC) of the U.S. Department of the Treasury administers and enforces economic and trade sanctions based on U.S. foreign policy and national security goals against certain governments, entities, and individuals, as directed in Executive Orders. As part of the comprehensive and sustained campaign against terrorist financing, all U.S. persons, including U.S.-based charities, are prohibited from dealing with persons (individuals and entities) identified as being associated with terrorism on OFAC's Specially Designated Nationals and Blocked Persons List (OFAC SDN List). Information about OFAC sanction programs and the OFAC SDN List are available at treasury.gov/ofac.
10	Answer "Yes" if you are a membership organization formed to own and maintain common green areas, streets, and sidewalks and to enforce covenants to preserve the appearance of a development.
11	Answer "Yes" if your membership is limited to employees of a designated person or persons in a particular municipality and your net earnings will be devoted exclusively to charitable, educational, or recreational purposes.

Part IV

Part IV, Line	Part IV. Compensation and Other Financial Arrangements
1	Answer "Yes" if you do or will pay compensation to your officers, directors, trustees, employees, members, or independent contractors.
1a	A conflict of interest arises when a person in a position of authority over an organization, such as a director, officer, or manager, may benefit personally from a decision he or she could make. Adoption of a conflict of interest policy is not required to obtain tax-exempt status. However, by adopting a policy, you will be choosing to put in place procedures that will help you avoid the possibility that those in positions of authority may receive an inappropriate benefit. Reasonable compensation is the amount that would ordinarily be paid for like services by like organizations under like circumstances as of the date the compensation arrangement is made. Establishing and documenting reasonable compensation is important because excessive compensation may result in excise taxes on both the individual and you. In addition, excessive compensation may jeopardize your tax-exempt status.
1b	A fixed payment means a payment that is either a set dollar amount or fixed through a specific formula where the amount doesn't depend on discretion. For example, a base salary of $200,000 that is adjusted annually based on the increase in the Consumer Price Index is a fixed payment. A nonfixed payment means a payment that depends on discretion. For example, a bonus of up to $100,000 that is based on an evaluation of performance by the governing board is a nonfixed payment because the governing body has discretion over whether the bonus is paid and the amount of the bonus.
2	Don't include purchases or sales of goods and services in your normal course of operations that are available to the general public under similar terms and conditions. Answer "Yes" if any of your officers, directors, or trustees: • Is an officer, director, or trustee in another organization to which you will purchase or sell goods, services, or assets from or to; or • Possesses more than 35% ownership interest in any organization to which you will purchase or sell goods, services, or assets from or to. An arm's length standard exists where the parties have an adverse (or opposing) interest. For example, a seller wants to sell his goods at the highest possible price, while a buyer wants to buy at the lowest possible price. These are adverse interests. In negotiating with a person, an adverse interest is assumed if that person is otherwise unrelated to you in the sense of not being in a position to exercise substantial influence over you or your affairs. If the person is in a position to exercise substantial influence over your affairs, then an arm's length standard requires additional precautions to eliminate the effect of the relationship. Using a conflict of interest policy, information about comparable transactions between unrelated parties, and reliable methods for evaluating the transaction, are examples of precautions that would help make the negotiation process equivalent to one between unrelated persons. Fair market value is the price at which property or the right to use property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy, sell, or transfer property or the right to use property, and both having reasonable knowledge of relevant facts.
3	Answer "Yes" if any of your officers, directors, or trustees: • Is an officer, director, or trustee in another organization that has a lease, contract, loan, or other agreement with you; or • Possesses more than a 35% ownership interest in any organization that has a lease, contract, loan, or other agreement with you. For example, answer "Yes," if one of your directors is an officer for a section 501(c)(3) organization with whom you have a lease for office space or if one of your directors owns more than 35% of the voting stock of a corporation to which you made a loan.
4	Indicate if you perform any services for any other organization or individual for which you receive a fee.
5	A joint venture is a legal agreement in which the persons jointly undertake a transaction for mutual profit. Generally, each person contributes assets and shares risks. Like a partnership, joint ventures can involve any type of business transaction and the persons involved can be individuals, groups of individuals, companies, or corporations.

<table>
<tr><th>Part V</th><th>Part V. Financial Data</th></tr>
<tr><td>A. Line</td><td>A. Statement of Revenue and Expenses
You must complete the Statement of Revenue and Expenses for a total of 3 years including the current year.

Completed less than 1 year. If you existed less than 1 year, provide projections of your likely income and expenses for your current year and next 2 years based on a reasonable and good faith estimate of your finances for a total of 3 years financial information.

Completed at least 1 year but fewer than 3. If you've existed for more than 1 year but fewer than 3 years, provide your actual income and expenses for the current year and 1 year prior and projected income and expenses for next year for a total of 3 years financial information.

Completed more than 3 years. If you've existed more than 3 years, provide your actual income and expenses for the current year and 2 years prior for a total of 3 years financial information.

CAUTION! We may request financial data for more than 3 years.

Preparing the statement. Prepare the statement using the method of accounting you use in keeping your books and records. Place financial information for the year you're filing this form in the column marked Current tax year.

Prepare the statement using the accounting period you entered on Part I, line 11. Enter "0" if a particular revenue or expense doesn't apply to you.

Your financial information should reflect your activities described in this application.</td></tr>
<tr><td>1</td><td>Enter the total gifts, grants, and contributions you receive. Include items of value that you receive as gifts, grants, or contributions. Do not include membership dues reported in line 2.</td></tr>
<tr><td>2</td><td>Enter the amount you receive from members to provide support to the organization. Do not include payments from members, or on behalf of members, to purchase admissions, merchandise, services, or use of facilities.</td></tr>
<tr><td>3</td><td>Enter your gross income from dividends, interest, payments received on securities, loans, rents, and royalties that are held for investment purposes.</td></tr>
<tr><td>4</td><td>Enter your net income from unrelated business activities. Unrelated business income generally is income from any trade or business activity that is regularly carried on, not conducted with substantially all (at least 85%) volunteer labor, and not related to your exempt purposes. (You can take this amount from Form 990-T, if filed.)

See Pub. 598 for additional information regarding unrelated business income.</td></tr>
<tr><td>5</td><td>Enter amounts any local tax authority collects from the public on your behalf.</td></tr>
<tr><td>6</td><td>Enter the value of services or facilities a governmental unit furnishes to you. Use the fair market value of the services or facilities. Don't include the value of services or facilities generally provided to the public without charge.</td></tr>
<tr><td>7</td><td>Enter the total income from all sources not reported on lines 1 through 6, or lines 9 and 11. Provide an itemized list showing each type and amount of income included on this line. Also, briefly describe each type of income.</td></tr>
<tr><td>9</td><td>Enter income from activities that you conduct to further your exempt purposes (excluding amounts listed on other lines). Also, include as gross receipts the income from activities conducted:
• Intermittently (not regularly carried on), such as an occasional auction;
• With substantially all (at least 85%) volunteer labor, such as a car wash;
• For the convenience of members, students, patients, officers, or employees, such as a parking lot for a school's students and employees; or
• With substantially all contributed merchandise, such as a thrift store.

See Pub. 598 for additional information regarding income that isn't from an unrelated trade or business.

Gross receipts also includes payment by a governmental unit that may be called a grant but is actually payment for a service or facility for the use of the government payer, rather than for the direct benefit of the public.

Example. The state government gives a conservation group a grant to study the effects of a new sewage treatment plant on an ecologically significant woodland area. Although the payment is called a grant, it is actually gross receipts that should be included on Line 9. The payment is by a governmental unit (state) for a study for its own use, not for the direct benefit of the general public. A for-profit consulting company could have done the study rather than by the tax-exempt conservation group.

Provide an itemized list of your gross receipts in line 24, describing the sources and amounts of income. For payments by a governmental unit, list the payer, the purpose of the payment, and the payment amount.t.</td></tr>
<tr><td>11</td><td>Enter any net gain or loss on the sale of capital assets. Provide an itemized list by asset category (for example, real estate or securities) showing gross sales, cost or other basis/sales expenses), and gain or loss by asset category in line 24. You may use the format in Figure 2.

Figure 2. Net Gain or Loss On Sales of Capital Assets
<table>
<tr><th></th><th colspan="3">Categories</th></tr>
<tr><th></th><th>(A) Real Estate</th><th>(B) Securities</th><th>(C) Other</th></tr>
<tr><td>1. Gross Sales Price of assets (other than inventory) by category</td><td></td><td></td><td></td></tr>
<tr><td>2. Less: Cost or other basis and sales expense</td><td></td><td></td><td></td></tr>
<tr><td>3. Gain or (loss). Subtract line 2 from line 1.</td><td></td><td></td><td></td></tr>
<tr><td colspan="3">4. Net gain or (loss) — Add line 3 of columns (A), (B), and (C). Enter here and on Form 1024-A, Part IX-A. Statement of Revenues and Expenses, line 11.</td><td></td></tr>
</table></td></tr>
<tr><td>13</td><td>Enter the total expenses you incur for soliciting gifts, grants, and contributions included on line 1. Include fees paid to professional fund raisers for soliciting gifts, grants, and contributions.</td></tr>
</table>

Part V	Part V. Financial Data
14	Enter the total amounts you pay out to both individuals and organizations. Provide an itemized list on line 24, identifying recipients (using letter designations such as A, B, C, etc., for individuals) a brief description of the purposes or conditions of payments, and the amounts paid. Maintain (but don't submit) a list showing the names of recipients associated with each letter designation.
15	Enter total payments you make to or for the benefit of your members. Provide an itemized list in line 25, identifying recipients (using letter designations), a brief description of the purposes or conditions of payment, and the amounts paid. Do not include any amounts reported on line 14. Maintain (but don't submit) a list showing the names of recipients associated with each letter designation.
16	Enter the total amount of compensation you pay to your officers, directors, and trustees.
17	Enter the total amount of salaries you pay to employees (not reported on line 16 above).
18	Enter your total interest expense for the year. Don't include mortgage interest treated as an occupancy expense on line 19.
19	Enter the amount you pay 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.
20	Enter the total depreciation, depletion, and similar expenses you incur.
21	Enter the total professional fees you pay. Professional fees are amounts charged by individuals and entities that aren't your employees. They include fees for professional fundraisers (other than fees included on line 13, above), accounting services, legal counsel, consulting services, contract management, or any independent contractors.
22	Enter any expenses you didn't include in the lines above, such as for program services. Provide an itemized list in line 24, showing the type and amount of each significant expense.
B, Line	**B. Balance Sheet** Complete the balance sheet for your most recently completed tax year. If you haven't completed a full tax year, use the most current information available. Be sure to enter the year-end date for the information provided and not the date you prepare this application. Enter "0" if a particular asset or liability doesn't apply to you.
1	Enter your total 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), and petty cash funds.
2	Enter your total accounts receivable that arose from the sale of goods and/or performance of services, less any reserve for bad debt.
3	Enter the amount of materials, goods, and supplies you purchased or manufactured and held to be sold or used in some future period.
4	Enter the total amount of bonds or notes you issued that will be repaid to you. Provide an itemized list in line 19 that shows the name of the borrower (using a letter designation), the borrower's relationship to you, a brief description of the obligation, the rate of return, the due date, and the amount due. Maintain (but don't submit) a list showing the names of borrowers associated with each letter designation.
5	Enter the total fair market value of corporate stocks you hold. Provide an itemized list of your corporate stock holdings in line 19. For stock of closely held corporations, list 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 your books. If such valuation doesn't 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.
6	Enter your total amount of loans (personal and mortgage loans) receivable. Provide an itemized list that identifies each borrower name (using a letter designation), the borrower's relationship to you, 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. Maintain (but don't submit) a list showing the names of borrowers associated with each letter designation.
7	Enter the total book value of your other investments. Include the total book value of governmental securities (federal, state, and municipal), buildings, and equipment held for investment purposes. Provide an itemized list in line 19 identifying and reporting the book value of each building/item of equipment held for investment purposes.
8	Enter the total book value of buildings and equipment not held for investment purposes. This includes facilities you own and equipment you use in conducting your exempt activities. Provide an itemized listing of these assets held at the end of the current tax year/period, including the cost or other basis.
9	Enter the total book value of land not held for investment purposes.
10	Enter the total book value of any other category of your assets not reported on lines 1 through 9, for example, patents, copyrights, or other intangible assets. Provide an itemized list of each assets in line 19.
12	Enter the total of accounts your accounts payable to suppliers and others, such as salaries payable, accrued payroll taxes, and interest payable.
13	Enter the total unpaid portion of grants and contributions you committed to pay to other organizations or individuals.
14	Enter the total of your mortgages and other notes payable outstanding at the end of the current year/period. Provide an itemized list in line 19 showing each note separately and the lender's name, purpose of loan, repayment terms, interest rate, and original amount.
15	Enter the total amount of any other liabilities not reported on lines 12 through 14. Provide an itemized list in line 19 of these liabilities, including the amounts you owe.
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 you don't use fund accounting, report only the net assets account balances, which include capital stock, paid-in capital, retained earnings or accumulated income, and endowment funds.

Part VI

<table>
<tr><th>Part VI, Line</th><th>Part VI, Effective Date</th></tr>
<tr><td>1</td><td>Use the formation date you listed in Part II, line 2, and the date you submit this electronic form and required user fee payment to determine whether you’re submitting this application within 27 months of the end of the month in which you were formed.</td></tr>
<tr><td>2</td><td>Answer “Yes” if your exempt status was automatically revoked under section 6033(j)(1) for failure to file required annual returns or notices for 3 consecutive years and you’re applying for reinstatement.

Revenue Procedure 2014-11, 2014-3 I.R.B 411, establishes several different procedures for reinstating an organization’s exempt status depending upon its size, the number of times it’s been automatically revoked, and the timeliness of filing for reinstatement. Review the revenue procedure to determine which section applies to you.</td></tr>
<tr><td>2a</td><td>Select the section of Revenue Procedure 2014-11 under which you’re applying for reinstatement.

Section 4. Select this section if:
• You were eligible to file either Form 990-EZ or Form 990-N for each of the three consecutive years that you failed to file;
• This is the first time you have been automatically revoked pursuant to section 6033(j)(1); and
• You’re submitting this application not later than 15 months after the later of the date of your Revocation Letter or the date on which the IRS posted your name on the Auto-Revocation List at apps.irs.gov/app/eos/.

By selecting this item, you’re also attesting that your failure to file was not intentional and you have put in place procedures to file required returns or notices in the future.

CAUTION! If your exempt status was automatically revoked more than once, you’re not eligible for reinstatement under Section 4; however, you may apply for reinstatement under Section 5, Section 6, or Section 7.

Section 5. Select this section if:
• You are ineligible to file for reinstatement under Section 4, and
• You’re submitting this application not later than 15 months after the later of the date of your Revocation Letter or the date on which the IRS posted your name on the Auto-Revocation List at apps.irs.gov/app/eos/.

By selecting this item, you’re also attesting that you have filed the required annual returns, your failure to file was not intentional, and you have put in place procedures to file required returns or notices in the future.

Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in at least 1 of the 3 years of revocation. Include a detailed explanation of all the facts and circumstances that led to the failure, the discovery of the failure, and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices.

Section 6. Select this section if:
• You’re applying for reinstatement of your tax-exempt status more than 15 months from the later of the date of the Revocation Letter or the date on which the IRS posted your name on the Revocation List Auto-Revocation List at apps.irs.gov/app/eos/.

By selecting this item, you’re also attesting that you have filed the required annual returns, your failure to file was not intentional, and you have put in place procedures to file required returns or notices in the future.

Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in each of the 3 years of revocation. Include a detailed explanation of all the facts and circumstances that led to the failure, the discovery of the failure, and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices.

Section 7. Select this section if you’re seeking reinstatement with an effective date of reinstatement of the date of submission of this application.</td></tr>
</table>

Part VII

Part VII	Part VII. Annual Filing Requirement
	Most organizations must file an annual notice (Form 990 or 990-EZ) or notice (Form 990-N, Electronic Notice (e-Postcard)). Exceptions to this rule include certain affiliates of a governmental unit. You can find more detailed information about filing requirements and exceptions from the requirement to file in the Instructions for Form 990. Unless specifically required to file Form 990 or Form 990-EZ (see the Instructions for Form 990), most organizations that normally have gross receipts of $50,000 or less may satisfy their filing obligation with the Form 990-N, Electronic Notice (e-Postcard). **CAUTION!** If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.
1	Answer “Yes” if you’re claiming you are excepted from filing a Form 990-series return or notice and indicate the reason you believe you’re excepted from filing. See Pub. 557 and Instructions for Form 8940, Request for Miscellaneous Determination, for more information on the requirements for the various filing exceptions. Provide information regarding how you meet your requested exception in your narrative description of activities or as part of an uploaded supplemental response. For example, if you’re claiming exception as an affiliate of a governmental unit based on Rev. Proc. 95-48, you must demonstrate that your bylaws or other organizational documents states that your board members were appointed by a governmental unit, an affiliate of a governmental unit, a public official acting in an official capacity, or elected by the public at large, pursuant to local statute or ordinance. Also include information demonstrating that you meet at least two (2) of the affiliation factors listed in Rev. Proc. 95-48, Section 4.03 and how you meet all of the facts and circumstances detailed in Rev. Proc. 95-48, Section 4.04.

Part VIII

Part VIII	Part VIII. Notification Requirement Under Section 506
	Section 506 requires an organization notify the IRS of its intent to operate as a section 501(c)(4) organization. Form 8976, Notice of Intent to Operate Under Section 501(c)(4), must be submitted electronically at *services.irs.gov/datamart/login.do*, and requires payment of a user fee at Pay.gov. You can find more information about section 501(c)(4) notification requirements at *irs.gov/form8976*. **TIP** For certain exceptions to the requirement to submit Form 8976 for organizations in existence as of July 8, 2016, see *Rev. Proc. 2016-41* for information regarding the timing for submitting the notification.
1	Answer “Yes” if you submitted Form 8976 within 60 days of your formation date. If you answer “No,” explain why you did not submit the notification.

Part IX

Part IX	Part IX - Signature
	Signature requirements. An officer, director, trustee, or other official who is authorized to sign for the organization must sign Form 1024-A. The signature must be accompanied by the title or authority of the signer and the date. **TIP** The person signing Form 1024-A must be listed as an officer, director, or trustee within the first five entries of Part I, Line 17.

Upload Checklist

Upload checklist	Upload checklist
	Documents to upload. Check the boxes to indicate which documents are included in the file you upload with your application. You **must** upload a copy of your organizing document and any amendments to it along with a copy of your bylaws, if adopted. The other listed documents are not required. Put your name and EIN on each page of your supplemental response and identify the Part and Line number to which the information relates. Pay.gov can accommodate only one uploaded file. Consolidate your attachments into a single PDF file not to exceed 15MB. If your PDF file exceeds the 15MB limit, remove any items over the limit and contact IRS Customer Accounts Services at 877-829-5500 for assistance on how to submit the removed items.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. However, certain returns and return information of tax-exempt organizations and trusts are subject to public disclosure and inspection, as provided by section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for tax exempt organizations filing this form is approved under OMB control number 1545-0047 and is included in the estimates shown in the instructions for their information return.

Comments and suggestions. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from *IRS.gov/FormComments*. Or you can write to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Appendix A: National Taxonomy of Exempt Entities (NTEE) Codes

Arts, Culture & Humanities

Code	
A01	Alliances & Advocacy
A02	Management & Technical Assistance
A03	Professional Societies & Associations
A05	Research Institutes & Public Policy Analysis
A11	Single Organization Support
A12	Fund Raising & Fund Distribution
A19	Support N.E.C.
A20	Arts & Culture
A23	Cultural & Ethnic Awareness
A24	Folk Arts
A25	Art Education
A26	Arts & Humanities Councils & Agencies
A27	Community Celebrations
A30	Media & Communications
A31	Film & Video
A32	Television
A33	Printing & Publishing
A34	Radio
A40	Visual Arts
A50	Museums
A51	Art Museums
A52	Children's Museums
A54	History Museums
A56	Natural History & Natural Science Museums
A57	Science & Technology Museums
A60	Performing Art
A61	Performing Arts Centers
A62	Dance
A63	Ballet
A65	Theater
A68	Music
A69	Symphony Orchestras
A6A	Opera
A6B	Singing & Choral Groups
A6C	Bands & Ensembles
A6E	Performing Arts Schools
A70	Humanities Organizations
A80	Historical Organizations
A82	Historical Societies & Historic Preservation
A84	Commemorative Events
A90	Arts Service
A99	Arts, Culture & Humanities N.E.C.

Education

Code	
B01	Alliances & Advocacy Organizations
B02	Management & Technical Assistance
B03	Professional Society & Associations
B05	Research Institutes & Public Policy Analysis
B11	Single Organization Support
B12	Fundraising & Fund Distribution
B19	Support N.E.C.
B20	Elementary & Secondary Schools
B21	Preschools
B24	Primary & Elementary Schools
B25	Secondary & High Schools
B28	Special Education
B29	Charter Schools
B30	Vocational & Technical Schools
B40	Higher Education Institutions
B41	Two-Year Colleges
B42	Two-Year Colleges
B43	Undergraduate Colleges
B50	Graduate & Professional Schools
B60	Adult Education
B70	Libraries
B80	Student Services
B82	Scholarships & Student Financial Aid
B83	Student Sororities & Fraternities
B84	Alumni Associations
B90	Educational Services
B92	Remedial Reading & Encouragement
B94	Parent & Teacher Groups
B99	Education N.E.C.

Environment

Code	
C01	Alliances & Advocacy
C02	Management & Technical Assistance
C03	Professional Societies & Associations
C05	Research Institutes & Public Policy Analysis
C11	Single Organization Support
C12	Fundraising & Fund Distribution
C19	Support N.E.C.
C20	Pollution Abatement & Control
C27	Recycling
C30	Natural Resources Conservation & Protection
C32	Water Resources, Wetland Conservation & Management
C34	Land Resources Conservation
C35	Energy Resources Conservation & Development
C36	Forest Conservation
C40	Botanical, Horticultural & Landscape Services
C41	Botanical Gardens & Arboreta
C42	Garden Clubs
C50	Environmental Beautification
C60	Environmental Education
C99	Environmental N.E.C.

Animal-Related

Code	
D01	Alliance & Advocacy
D02	Management & Technical Assistance
D03	Professional Societies & Associations
D05	Research Institutes & Public Policy Analysis
D11	Single Organization Support
D12	Fundraising & Fund Distribution
D19	Support N.E.C.
D20	Animal Protection & Welfare
D30	Wildlife Preservation & Protection
D31	Protection of Endangered Species
D32	Bird Sanctuaries
D33	Fisheries Resources
D34	Wildlife Sanctuaries
D40	Veterinary Services
D50	Zoos & Aquariums
D60	Animal Services N.E.C.
D61	Animal Training
D99	Animal Related N.E.C.

Health Care

Code	
E01	Alliances & Advocacy
E02	Management & Technical Assistance
E03	Professional Societies & Associations
E05	Research Institutes & Public Policy Analysis
E11	Single Organization Support
E12	Fundraising & Fund Distribution
E19	Support N.E.C.
E20	Hospitals
E21	Community Health Systems
E22	General Hospitals
E24	Specialty Hospitals
E30	Ambulatory & Primary Health Care
E31	Group Health Practices
E32	Community Clinics
E40	Reproductive Health Care
E42	Family Planning
E50	Rehabilitative Care
E60	Health Support
E61	Blood Banks
E62	Emergency Medical Services & Transport
E65	Organ & Tissue Banks
E6A	Pharmacies & Drugstores
E70	Public Health
E80	Health (General & Financing)
E86	Patient & Family Support
E90	Nursing
E91	Nursing Facilities
E92	Home Health Care
E99	Health Care N.E.C.

Mental Health & Crisis Intervention

Code	
F01	Alliances & Advocacy
F02	Management & Technical Assistance
F03	Professional Societies & Associations
F05	Research Institutes & Public Policy Analysis
F11	Single Organization Support
F12	Fundraising & Fund Distribution
F19	Support N.E.C.
F20	Substance Abuse Dependency, Prevention & Treatment
F21	Substance Abuse Prevention
F22	Substance Abuse Treatment
F30	Mental Health Treatment
F31	Psychiatric Hospitals
F32	Community Mental Health Centers
F33	Residential Mental Health Treatment
F40	Hot Line & Crisis Intervention
F42	Sexual Assault Services
F50	Addictive Disorders N.E.C.
F52	Smoking Addiction
F53	Eating Disorders & Addictions
F54	Gambling Addiction
F60	Counseling
F70	Mental Health Disorders
F80	Mental Health Associations
F99	Mental Health & Crisis Intervention N.E.C.

Volutary Health Associations & Medical Disciplines

Code	
G01	Alliances & Advocacy
G02	Management & Technical Assistance
G03	Professional Societies & Associations
G05	Research Institute & Public Policy Analysis
G11	Single Organization Support
G12	Fundraising & Fund Distribution
G19	Support N.E.C.
G20	Birth Defects & Genetic Diseases
G25	Down Syndrome
G30	Cancer
G32	Breast Cancer
G40	Diseases of Specific Organs
G41	Eye Diseases, Blindness & Vision Impairments
G42	Ear & Throat Diseases
G43	Heart & Circulator System Diseases & Disorders
G44	Kidney Diseases
G45	Lung Diseases
G48	Brain Disorder
G50	Nerve, Muscle, & Bone Diseases
G51	Arthritis
G54	Epilepsy
G60	Allergy Related Diseases
G61	Asthma
G70	Digestive Diseases & Disorders
G80	Specific Named Disorders
G81	AIDS
G83	Alzheimer's Diseases
G84	Autism
G90	Medical Disciplines
G92	Biomedicine & Bioengineering
G94	Geriatrics
G96	Neurology & Neuroscience
G98	Pediatrics
G99	Voluntary Health Associations, Medical Disciplines N.E.C.
G9B	Surgical Specialties

Medical Research

Code	
H01	Alliances & Advocacy
H02	Management & Technical Assistance
H03	Professional Societies & Associations
H05	Research Institute & Public Policy Analysis
H11	Single Organization Support
H12	Fundraising & Fund Distribution
H19	Support N.E.C.
H20	Birth Defects & Genetic Diseases Research
H25	Down Syndrome Research
H30	Cancer Research
H32	Breast Cancer Research
H40	Diseases of Specific Organs Research
H41	Eye Diseases, Blindness & Vision Impairments Research
H42	Ear & Throat Diseases Research
H43	Heart & Circulatory System Diseases & Disorders Research
H44	Kidney Diseases Research
H45	Lung Diseases Research
H48	Brain Disorders Research
H50	Nerve, Muscle & Bone Diseases Research
H51	Arthritis Research
H54	Epilepsy Research
H60	Allergy-Related Diseases Research
H61	Asthma Research
H70	Digestive Diseases & Disorders Research
H80	Specifically Named Diseases Research
H81	AIDS Research
H83	Alzheimer's Disease Research
H84	Autism Research
H90	Medical Disciplines Research
H92	Biomedicine & Bioengineering Research
H94	Geriatrics Research
H96	Neurology & Neuroscience Research
H98	Pediatrics Research
H99	Medical Research N.E.C.
H9B	Surgical Specialties Research

Crime & Legal-Related

Code	
I01	Alliances & Advocacy
I02	Management & Technical Assistance
I03	Professional Societies & Associations
I05	Research Institutes & Public Policy Analysis
I11	Single Organization Support
I12	Fundraising & Fund Distribution
I19	Support N.E.C.
I20	Crime Prevention
I21	Youth Violence Prevention
I23	Drunk Driving-Related
I30	Correctional Facilities
I31	Half-Way Houses for Offenders & Ex-Offenders
I40	Rehabilitation Services for Offenders
I43	Inmate Support
I44	Prison Alternatives
I50	Administration of Justice
I51	Dispute Resolution & Mediation
I60	Law Enforcement
I70	Protection Against Abuse
I71	Spouse Abuse Prevention
I72	Child Abuse Prevention
I73	Sexual Abuse Prevention
I80	Legal Services
I83	Public Interest Law
I99	Crime & Legal-Related N.E.C.

Employment

Code	
J01	Alliances & Advocacy
J02	Management & Technical Assistance
J03	Professional Societies & Associations
J05	Single Organization Support
J11	Consumer Lending
J12	Fundraising & Fund Distribution
J19	Support N.E.C.
J20	Employment Preparation & Procurement
J21	Vocational Counseling
J22	Job Training
J30	Vocational Rehabilitation
J32	Goodwill Industries
J33	Sheltered Employment
J40	Labor Unions
J99	Employment N.E.C.

Food, Agriculture & Nutrition

Code	
K01	Alliances & Advocacy
K02	Management & Technical Assistance
K03	Professional Societies & Associations
K05	Research Institutes & Public Policy Analysis
K11	Single Organization Support
K12	Fundraising & Fund Distribution
K19	Support N.E.C.
K20	Agricultural Programs
K25	Farmland Preservation
K26	Animal Husbandry
K28	Farm Bureaus & Granges
K2A	Other Vegetable (except Potato) & Melon Farming
K2B	Soil Preparation, Planting, & Cultivating
K2C	Wineries
K30	Food Programs
K31	Food Banks & Pantries
K34	Congregate Meals
K35	Soup Kitchens
K36	Meals on Wheels
K40	Nutrition
K50	Home Economics
K6A	Meat Markets
K6B	Confectionery & Nut Stores
K6C	Caterers
K6D	Mobile Food Services
K6E	Drinking Places
K6F	Snack Nonalcoholic Beverage Bars
K90	Limited-Service Restaurants
K91	Supermarkets & Other Grocery (except Convenience) Stores
K92	Convenience Stores
K93	Fruit & Vegetable Markets
K94	All Other Specialty Food Stores
K95	Food (Health) Supplement Stores
K96	Warehouse Clubs & Supercenters
K97	Food Service Contractors
K98	Full-Service Restaurants
K99	Food, Agriculture & Nutrition N.E.C.

Housing & Shelter

Code	
L01	Alliances & Advocacy
L02	Management & Technical Assistance
L03	Professional Societies & Associations
L05	Research Institutes & Public Policy Analysis
L11	Single Organization Support
L12	Fundraising & Fund Distribution
L19	Support N.E.C.
L20	Housing Development, Construction & Management
L21	Low-Income & Subsidized Rental Housing
L22	Senior Citizens' Housing & Retirement Communities
L24	Independent Housing for People with Disabilities
L25	Housing Rehabilitation
L30	Housing Search Assistance
L40	Temporary Housing
L41	Homeless Shelters
L4A	Hotels (except Casino Hotels) & Motels
L4B	Bed and Breakfast Inns
L50	Homeowners & Tenants Associations
L80	Housing Support
L81	Home Improvement & Repairs
L82	Housing Expense Reduction Support
L99	Housing & Shelter N.E.C.

Public Safety, Disaster Preparedness & Relief

Code	
M01	Alliances & Advocacy
M02	Management & Technical Assistance
M03	Professional Societies & Associations
M05	Research Institutes & Public Policy Analysis
M11	Single Organization Support
M12	Fundraising & Fund Distribution
M19	Support N.E.C.
M20	Disaster Preparedness & Relief Services
M23	Search & Rescue Squads
M24	Fire Prevention
M40	Safety Education
M41	First Aid
M42	Automotive Safety
M60	Public Safety Benevolent Associations
M99	Public Safety, Disaster Preparedness & Relief N.E.C.

Recreation & Sports

Code	
N01	Alliances & Advocacy
N02	Employment Services
N03	Professional Societies & Associations
N05	Research Institutes & Public Policy Analysis
N11	Single Organization Support
N12	Fundraising & Fund Distribution
N19	Support N.E.C.
N20	Camps
N2A	RV (Recreational Vehicle) Parks & Campgrounds
N2B	Recreational and Vacation Camps (Except Campgrounds)
N30	Physical Fitness & Community Recreational Facilities
N31	Community Recreational Centers
N32	Parks & Playgrounds
N40	Sports Training Facilities, Agencies
N50	Recreational Clubs
N52	Fairs
N60	Amateur Sports
N61	Fishing & Hunting
N62	Basketball
N63	Baseball & Softball
N64	Soccer
N65	Football
N66	Racquet Sports
N67	Swimming & Other Water Recreation
N68	Winter Sports
N69	Equestrian
N6A	Golf
N70	Amateur Sports Competitions
N71	Olympics
N72	Special Olympics
N80	Professional Athletic Leagues
N99	Recreation & Sports N.E.C.

Youth Development

Code	
O01	Alliances & Advocacy
O02	Management & Technical Assistance
O03	Professional Societies & Associations
O05	Research Institutes & Public Policy Analysis
O11	Single Organization Support
O12	Fundraising & Fund Distribution
O19	Support N.E.C.
O20	Youth Centers & Clubs
O21	Boys Clubs
O22	Girls Clubs
O23	Boys & Girls Clubs
O30	Adult & Child - Matching Programs
O31	Big Brothers & Big Sisters
O40	Scouting
O41	Boy Scouts of America
O42	Girl Scouts of the U.S.A.
O43	Camp Fire
O50	Youth Development Programs
O51	Youth Community Service Clubs
O52	Youth Development - Agricultural
O53	Youth Development - Business
O54	Youth Development - Citizenship
O55	Youth Development - Religious Leadership
O99	Youth Development N.E.C.

Human Services

Code	
P01	Alliances & Advocacy
P02	Management & Technical Assistance
P03	Professional Societies & Associations
P05	Research Institutes & Public Policy Analysis
P11	Single Organization Support
P12	Fundraising & Fund Distribution
P19	Support N.E.C.
P20	Human Service Organizations
P21	American Red Cross
P22	Urban League
P24	Salvation Army
P26	Volunteers of America
P27	Young Men's or Women Associations
P28	Neighborhood Centers
P29	Thrift Shops
P30	Children & Youth Services
P31	Adoption
P32	Foster Care
P33	Child Day Care
P40	Family Services
P42	Single Parent Agencies
P43	Family Violence Shelters, Services
P44	In-Home Assistance
P45	Family Services for Adolescent Parents
P46	Family Counseling
P47	Pregnancy Centers
P50	Personal Social Services
P51	Financial Counseling
P52	Transportation Assistance
P58	Gift Distribution
P60	Emergency Assistance
P61	Travelers' Aid
P62	Victims' Services
P70	Residential Care & Adult Day Programs
P71	Adult Day Care
P73	Group Homes
P74	Hospices
P75	Supportive Housing for Older Adults
P76	Homes for Children & Adolescents
P7A	Residential Intellectual & Developmental Disability Facilities (Group Homes, Intermediate Care Facilities & Hospitals)
P80	Centers to Support the Independence of Specific Populations
P81	Senior Centers
P82	Developmentally Disabled Centers
P83	Womens' Centers
P84	Ethnic & Immigrant Centers
P85	Homeless Centers
P86	Blind & Visually Impaired Centers
P87	Deaf & Hearing Impaired Centers
P88	LGBT Centers
P99	Human Services N.E.C.

International, Foreign Affairs & National Security

Code	
Q01	Alliances & Advocacy
Q02	Management & Technical Assistance
Q03	Professional Societies & Associations
Q05	Research Institutes & Public Policy Analysis
Q11	Single Organization Support
Q12	Fundraising & Fund Distribution
Q19	Support N.E.C.
Q20	Promotion of International Understanding
Q21	International Cultural Exchange
Q22	International Academic Exchange
Q23	International Exchange N.E.C.
Q30	International Development
Q31	International Agricultural Development
Q32	International Economic Development
Q33	International Relief
Q35	International Democracy & Civil Society Development
Q40	International Peace & Security
Q41	Arms Control & Peace
Q42	United Nations Associations
Q43	National Security
Q50	International Affairs, Foreign Policy & Globalization
Q51	International Economic & Trade Policy
Q70	International Human Rights
Q71	International Migration & Refugee Issues
Q99	International, Foreign Affairs & National Security N.E.C.

Civil Rights, Social Action & Advocacy

code	
R01	Alliances & Advocacy Organizations
R02	Management & Technical Assistance
R03	Professional Societies & Associations
R05	Research Institutes & Public Policy Analysis
R11	Single Organization Support
R12	Fundraising & Fund Distribution
R19	Support N.E.C.
R20	Civil Rights
R22	Minority Rights
R23	Disabled Persons' Rights
R24	Womens' Rights
R25	Seniors' Rights
R26	Lesbian & Gay Rights
R28	Childrens' Rights
R30	Intergroup & Race Relations
R40	Voter Education & Registration
R60	Civil Liberties
R61	Reproductive Rights
R62	Right to Life
R63	Censorship, Freedom of Speech & Press
R67	Right to Die & Euthanasia
R99	Civil Rights, Social Action & Advocacy N.E.C.

Community Improvement & Capacity Building

Code	
S01	Alliances & Advocacy
S02	Management & Technical Assistance
S03	Professional Societies & Associations
S05	Research Institutes & Public Policy Analysis
S11	Single Organization Support
S12	Fund Raising & Fund Distribution
S19	Support N.E.C.
S20	Community & Neighborhood Development
S21	Community Coalitions
S22	Neighborhood & Block Associations

S30	Economic Development
S31	Urban & Community Economic Development
S32	Rural Economic Development
S40	Business & Industry
S41	Chambers of Commerce & Business Leagues
S43	Small Business Development
S46	Boards of Trade
S47	Real Estate Associations
S50	Nonprofit Management
S80	Community Service Clubs
S81	Womens' Service Clubs
S82	Mens' Service Clubs
S99	Community Improvement & Capacity Building N.E.C.

Philanthropy, Volunteerism & Grantmaking Foundations

Code	
T01	Alliances & Advocacy
T02	Management & Technical Assistance
T03	Professional Societies & Associations
T05	Research Institutes & Public Policy Analysis
T11	Single Organization Support
T12	Fundraising & Fund Distribution
T19	Support N.E.C.
T20	Private Grantmaking Foundations
T21	Corporate Foundations
T22	Private Independent Foundations
T23	Private Operating Foundations
T30	Public Foundations
T31	Community Foundations
T40	Volunteerism Promotion
T50	Philanthropy, Charity & Volunteerism Promotion
T70	Federated Giving Programs
T90	Named Trusts N.E.C.
T99	Philanthropy, Voluntarism & Grantmaking Foundations N.E.C.

Science & Technology

Code	
U01	Alliances & Advocacy
U02	Management & Technical Assistance
U03	Professional Societies & Associations
U05	Research Institutes & Public Policy Analysis
U11	Single Organization Support
U12	Fundraising & Fund Distribution
U19	Support N.E.C.
U20	General Science
U21	Marine Science & Oceanography
U30	Physical & Earth Sciences
U31	Astronomy
U33	Chemistry & Chemical Engineering
U34	Mathematics
U36	Geology
U40	Engineering & Technology
U41	Computer Science
U42	Engineering
U50	Biological & Life Sciences Research
U99	Science & Technology N.E.C.

Social Science

Code	
V01	Alliances & Advocacy
V02	Management & Technical Assistance
V03	Professional Societies & Associations
V05	Research Institutes & Public Policy Analysis
V11	Single Organization Support
V12	Fund Raising & Fund Distribution
V19	Support N.E.C.
V20	Social Science
V21	Anthropology & Sociology
V22	Economics
V23	Behavioral Science
V24	Political Science
V25	Population Studies
V26	Law & Jurisprudence
V30	Interdisciplinary Research
V31	Black Studies
V32	Women's Study
V33	Ethnic Studies
V34	Urban Studies
V35	International Studies
V36	Gerontology
V37	Labor Studies
V99	Social Science N.E.C.

Public & Societal Benefit

Code	
W01	Alliances & Advocacy
W02	Management & Technical Assistance
W03	Professional Societies & Associations
W05	Research Institutes & Public Policy Analysis
W11	Single Organization Support
W12	Fundraising & Fund Distribution
W19	Support N.E.C.
W20	Government & Public Administration
W22	Public Finance, Taxation & Monetary Policy
W24	Citizen Participation
W30	Military & Veterans' Organizations
W40	Public Transportation Systems
W50	Telecommunications
W60	Financial Institutions
W61	Credit Unions
W70	Leadership Development
W80	Public Utilities
W90	Consumer Protection
W99	Public & Societal Benefit N.E.C.

Religion-Related

Code	
X01	Alliances & Advocacy
X02	Management & Technical Assistance
X03	Professional Societies & Associations
X05	Research Institutes & Public Policy Analysis
X11	Single Organization Support
X12	Fundraising & Fund Distribution
X19	Support N.E.C.
X20	Christianity
X21	Protestant
X22	Roman Catholic
X30	Judaism
X40	Islam
X50	Buddhism
X70	Hinduism
X80	Religious Media & Communications
X81	Religious Film & Video
X82	Religious Television
X83	Religious Printing & Publishing
X84	Religious Radio
X90	Interfaith Coalitions
X99	Religion Related, N.E.C.

Mutual & Membership Benefit

Code	
Y01	Alliances & Advocacy
Y02	Management & Technical Assistance
Y03	Professional Societies & Associations
Y05	Research Institutes & Public Policy Analysis
Y11	Single Organization Support
Y12	Fundraising & Fund Distribution
Y19	Support N.E.C.
Y20	Insurance Providers
Y22	Local Benevolent Life Insurance Associations
Y23	Mutual Insurance Companies & Associations
Y24	Supplemental Unemployment Compensation
Y25	State-Sponsored Workers' Compensation Reinsurance Organizations
Y30	Pension & Retirement Funds
Y33	Teachers' Retirement Fund Associations
Y34	Employee-Funded Pension Trusts
Y35	Multi-Employer Pension Plans
Y40	Fraternal Societies
Y41	Fraternal Beneficiary Societies
Y42	Domestic Fraternal Societies
Y43	Voluntary Employees Beneficiary Associations (Non-Government)
Y44	Voluntary Employees Beneficiary Associations (Government)
Y50	Cemeteries
Y99	Mutual & Membership Benefit N.E.C.