

Instructions for Form 1023-EZ

(Rev. January 2018)

Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code



Department of the Treasury
Internal Revenue Service

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

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Future Developments

For the latest information about developments related to Form 1023-EZ and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form 1023-EZ](https://www.irs.gov/Form1023-EZ).

Reminder

Don't include social security numbers on publicly disclosed forms. Because the IRS is required to disclose approved exemption applications and information returns, exempt organizations should not include social security numbers on these forms. Documents subject to disclosure include correspondence with the IRS about the filing.

Photographs of Missing Children

The Internal Revenue Service is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](https://www.nccmec.org/). Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Email Subscription

The IRS has established a subscription-based email service for tax professionals and representatives of tax-exempt organizations. Subscribers will receive periodic updates from the IRS regarding exempt organization tax law and regulations, available services, and other information. To subscribe, visit [IRS.gov/Charities](https://www.irs.gov/Charities).

General Instructions

"You" and "Us". Throughout these instructions and Form 1023-EZ, the terms "you" and "your" refer to the organization that is applying for tax-exempt status. The terms "us" and "we" refer to the Internal Revenue Service.

Purpose of Form

Form 1023-EZ is the streamlined version of Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. Any organization may file Form 1023 to apply for recognition of exemption from federal income tax under section 501(c)(3). Only certain organizations are eligible to file Form 1023-EZ (see *Who Can File This Form*, below).

Note. Most organizations seeking exemption from federal income tax under section 501(c)(3) are required to complete and submit an application. However, the following types of organizations may be considered tax exempt under section 501(c)(3) even if they do not file Form 1023 or Form 1023-EZ.

- Churches, including synagogues, temples, and mosques.
- Integrated auxiliaries of churches and conventions or associations of churches.
- Any organization that has gross receipts in each taxable year of normally not more than \$5,000.

Who Can File This Form

Only certain organizations are eligible to apply for exemption under section 501(c)(3) using Form 1023-EZ. To determine if you are eligible to file Form 1023-EZ, you must complete the [Form 1023-EZ Eligibility Worksheet](https://www.irs.gov/Form1023-EZ-Worksheet).



If you answer "Yes" to **any** of the worksheet questions, you are not eligible to apply for exemption under section 501(c)(3) using Form 1023-EZ. You must apply on Form 1023. If you answer "No" to **all** of the worksheet questions, you may apply using Form 1023-EZ.



Before completing either Form 1023 or Form 1023-EZ, we recommend reading "Life Cycle of an Exempt Organization" at [IRS.gov/Charities](https://www.irs.gov/Charities).

How To File

Form 1023-EZ can only be filed electronically by going to [IRS.gov/Form1023-EZ](https://www.irs.gov/Form1023-EZ) or [Pay.gov](https://www.pay.gov) (enter the term "Form 1023-EZ" in the search box). We will not accept printed copy submissions of the application.