Instructions for Form 1023

Department of the Treasury
Internal Revenue Service

(Rev. January 2020)

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

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

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Note. Keep a copy of the completed Form 1023 for your permanent records.

Future Developments

For the latest information about developments related to Form 1023 and its instructions, such as legislation enacted after they were published, go to *IRS.gov/Form1023*.

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 1023, 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. We send 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)(3) must complete and submit their Form 1023 (or Form 1023-EZ, if eligible) applications 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-Non-Profits* 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)(3)

How To Request Recognition of Tax-Exempt Status Under Section 501(c)(3)

Section 501(c)(3) describes organizations organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition, or for the prevention of cruelty to children or animals. Unless an exception applies, an organization must file Form 1023 or Form 1023-EZ (if eligible) to obtain recognition of exemption from federal income tax under section 501(c)(3). You can find information about eligibility to file Form 1023-EZ at *IRS.gov/Charities*.

Organizations not required to obtain recognition of exemption. The following types of organizations may be considered tax exempt under section 501(c)(3) without filing Form 1023 (or Form 1023-EZ).

- Churches, including synagogues, temples, and mosques.