

Submit A Complete Application

The IRS receives huge numbers of incomplete applications every year, slowing down the processing of all applications. Do your part to speed up the process for everyone by taking the time to make sure your application is as complete as possible. The IRS provides a two page REQUIRED checklist (after page 26 in the Form 1023 package) to help.

Your application package should contain the following items, in the order shown. Secure the various documents together with a paper clip or rubber band; the IRS will discard your 3-ring notebook, comb-binding or other fancy fasteners.

1. An envelope containing your **check for the User Fee**. Make your check out to "United States Treasury" for either \$400 or \$850. It's a good idea to write the organization's Federal ID number and "Form 1023" in the memo area of the check. More information on the User Fee can be found on page 76.
2. The two-page **Form 1023 Checklist**, found at the end of Package 1023. Note that you must indicate which Form 1023 schedules you are filing, as well as entering the locations (from the articles of incorporation or other governing document) of your organization's purpose and dissolution clauses. [In applications I have reviewed since the IRS added this checklist, the need to include the checklist has often been overlooked.]
3. If your organization is represented by a tax professional, **Form 2848, Power of Attorney**. The IRS uses the list of officers and directors in Part V, Question 1a, at the bottom of page 2 of Form 1023, to check whether the proper person has signed your forms. If you decide you want the IRS to direct their questions to your attorney, accountant, or other person not listed on page 2 of the 1023, you will need to submit a Power of Attorney signed by someone who is listed on page 2. More information about Form 2848 can be found on page 161.
4. If you want the IRS to discuss your application with a third party, **Form 8821, Tax Information Authorization**, signed by someone who is listed on page 2 of your 1023.
5. If you are asking the IRS to expedite review of your application, an **Expedite Request**, usually in the form of a letter.
6. **Form 1023**, Application for Recognition of Exemption Under Section 501(c)(3), signed on page 12 by someone listed on page 2 of the Form. Make certain that adequate financial data is provided (see page 70 for suggestions). Make certain that all applicable parts of the form are completed, including any schedules required for your type of organization. Discard any schedules not required.

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7. **Articles of Incorporation** (or other governing document if your group is not incorporated - constitution, articles of association, etc.) The document you submit must be a conformed copy: Articles of Incorporation should have the Secretary of State's stamp or other evidence that they have been properly filed. (Do not make the mistake of submitting only the certificate of incorporation - the IRS needs the whole document.) If your group is not incorporated, the governing document must be signed by at least two people.
8. If your articles have been amended, conformed copies with the full text of **all amendments**. If there have been multiple amendments, the IRS asks that you put them in chronological order.
9. **Bylaws**. These should be signed and dated.
10. If your organization is a school, documentation of your **racially nondiscriminatory policy**.
11. If the organization has decided to elect to make expenditures to influence legislation under section 501(h) of the Internal Revenue Code, a completed **Form 5768**. The Handbook entries for Form 5768, page 162, and for Lobbying, page 186, provide additional information about this election.

The IRS has the option of simply returning an application if it does not have all the items listed above, but they almost never do. The IRS may request additional information even if you have submitted all the items listed above. The materials listed below are often requested by IRS agents reviewing 501(c)(3) applications, and should be attached if you have them. Refer to the General Guidelines for supporting materials on page 23.

1. Any materials specifically referred to in your Form 1023 should be attached.
2. Printed materials describing the history of the organization, its activities and its plans for the future. This might include brochures, pamphlets, descriptive literature, fundraising appeals, published materials, etc. If you don't have any, it is a good idea to say so somewhere in the application. If you have some in draft form, go ahead and submit them, if that is all that is available.
3. If the organization publishes a newsletter, sample copies.
4. If the group is a membership organization, any materials prepared for members - membership application forms, promotional materials, sample membership certificates or identification cards, sample copies of member-only publications, etc.
5. If you have received media coverage, copies of newspaper clippings, transcripts of interviews, etc.

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6. Any documentation you have regarding grant monies. This might include grant applications, grant contracts, or correspondence between your organization and the grantor organization.
7. Any documentation you have regarding fundraising. This might include sample solicitation letters, flyers describing fundraising events, or sample thank you letters sent to donors.
8. If you provide goods or services and charge fees, a copy of your fee schedule.
9. If appropriate, a "schedule of events," showing where and when your organization has held informational or other events during the last 12 months. Include approximate attendance.
10. In the absence of any other printed materials, it is sometimes useful to have selected letters from your correspondence files, such as letters between your organization and potential members or board members, letters of appreciation from groups where you have made presentations or otherwise helped out, or perhaps even letters from public officials commenting on your efforts.
11. Any or all of the following, if available:
 - a. printouts of sample pages from your organization's website
 - b. advertisements, including Yellow Pages listings
 - c. actual samples of items you have for sale (unless they are bulky or expensive)
 - d. copies of contracts, rental agreements, leases, and loan agreements involving the applicant organization
 - e. copies of Federal, State or local legislation, if any, regarding the creation or continued existence of the organization
 - f. résumés of board members and/or key employees, if readily available, and/or copies of licenses, certificates, etc. if they are relevant to your organization's mission
 - g. independent appraisals of assets the organization is renting or purchasing from related parties
12. Anything else you may have which would give the IRS insight into your organization's mission or operations.

**Once in a while an application will go astray.
Be sure to keep a complete copy of your completed
application and supporting materials for your records.**