

Introduction

IRS Group Exemption procedures allow a central or parent organization to file a one-time request for exempt status for any subordinates affiliated with it and subject to its general supervision and control. Group exemptions relieve the Service from the burden of individually processing a large number of similar applications while also providing an administrative convenience for many organizations with historically high levels of compliance.

This book was previously published along with information on how to apply for a group exemption. With this revision, I have separated the group exemption roster and group exemption procedures, links and samples into two separate ebooks. I hope users will find this to be more convenient. This book does not contain information on how to prepare and submit an application for exempt status on a group basis. You will find that information in my ebook entitled: IRS Group Exemptions: Procedures, Links and Samples.

The specific information about group exemptions in this roster was extracted from the IRS database of tax exempt organizations, known as the Exempt Organizations Master File, dated December 5, 2008. This database can be downloaded directly from the IRS website, by visiting www.irs.gov. The IRS updates this list approximately monthly.

The IRS also publishes a paper roster of group exemptions for use by its own agents, known as Document 6023. Although this book is available to the public, in my experience, it can be difficult to obtain. In addition, I have found this information is can sometimes be a bit out of date, and if they do not have extra copies on hand, the IRS may charge FOIA fees.

I prepared this roster, and am selling it at a relatively low price, because I believe information about IRS group exemptions should be easier to obtain. My aim in creating this book was to create a useful tool. Please let me know if you have ideas to improve this book.