



Charitable Organizations

Churches & Religious Organizations

Political Organizations

Private Foundations

Other Non-Profits

Contributors

Tax Law Compliance Before Exempt Status Is Recognized



An organization that claims tax-exempt status under section 501(a), but has not yet received an IRS letter recognizing exempt status, is generally required to file an [annual exempt organization return](#). If an annual return is due before the organization has submitted its application or while the organization's application for recognition of exempt status is pending (including any appeal of a proposed adverse determination), the organization must file the return (including all applicable schedules and attachments) at the following address:

Department of the Treasury
Internal Revenue Service Center
Ogden, Utah 84201-0027

If the organization's principal business, office, or agency is located in a foreign country or U.S. possession, mail to:

Internal Revenue Service Center
P.O. Box 409101
Ogden, Utah 84409

Indicate that exempt status is not yet recognized by checking the appropriate box on page 1 of Form 990 or 990-EZ.

Like other exempt organization annual returns, a return filed before exempt status is recognized is subject to [public disclosure](#).

If an organization has unrelated business income of more than \$1,000, it must also file [Form 990-T](#), *Exempt Organization Business Income Tax Return*.

Your organization must comply with other tax law requirements applicable to tax-exempt organizations. See [Publication 557](#), *Tax Exempt Status for Your Organization*, for more information.

Additional information

- [Contributions to Organization with IRS Application Pending](#)
- [Tax Law Compliance Before Exempt Status Is Recognized - Private Foundations](#)
- [Publication 4221-PC](#), *Compliance Guide for 501(c)(3) Public Charities*
- [Publication 4221-NC](#), *Compliance Guide for Tax-Exempt Organizations (Other Than Charities)*

[Return to Life Cycle of a Public Charity](#)

[Return to Life Cycle of a Social Welfare Organization](#)

[Return to Life Cycle of a Labor Organization](#)

[Return to Life Cycle of an Agricultural or Horticultural Organization](#)

[Return to Life Cycle of a Business League \(Trade Association\)](#)

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