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Charitable Organizations

Churches & Religious Organizations

Political Organizations

Private Foundations

Other Non-Profits

Contributors

Contributions to Organization with IRS Application Pending



When the IRS approves a timely filed exemption application, exempt status is recognized back to the date the organization was created. Thus, while an application is pending, the organization can treat itself as exempt from federal income tax under section 501(c)(3). For example, it must file Form 990 (instead of an income tax return) while its application is pending. However, contributors to the organization do not have advance assurance of deductibility because the organization's exemption is pending. If the organization ultimately qualifies for exemption for the period in which the contribution is made, the contribution will be tax-deductible by the donor. Alternatively, if the organization ultimately does not qualify for exemption, then the contribution will not be tax deductible.

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Our Agency

- About Us
- Work at IRS
- Help & Resources
- Contact Your Local Office
- Tax Stats, Facts & Figures

Know Your Rights

- Taxpayer Bill of Rights
- Taxpayer Advocate
- Accessibility
- Civil Rights
- Freedom of Information Act
- No FEAR Act
- Privacy Policy

Resolve an Issue

- Respond to a Notice
- Office of Appeals
- Identity Theft
- Report Phishing
- Tax Fraud & Abuse

Other Languages

- Español
- 中文
- 한국어
- Русский
- Tiếng Việt

Related Sites

- U.S. Treasury
- Treasury Inspector General for Tax Administration
- USA.gov

