



Charitable Organizations

Churches & Religious Organizations

Political Organizations

Private Foundations

Other Non-Profits

Contributors

Exempt Organization - Exemption Application



Organizations applying for tax-exempt status must submit two applications: First, if they have not previously received an Employer Identification Number, they must apply for one.

Second, to be recognized as exempt under section 501(a), most organizations must file an application for recognition of exemption with the IRS. Most organizations applying for exemption under section 501(a) (other than section 501(c)(3)) use [Form 1024](#). Form 1024 has [instructions](#) and checklists to help you provide the information required to process your application. The IRS will not process an incomplete application.

The IRS will recognize an organization as tax-exempt if it meets the requirements of the Internal Revenue Code. See [Types of Tax-Exempt Organizations](#) and [Publication 557](#), *Tax-Exempt Status for Your Organization*, for more information.

The IRS sometimes recognizes a group of organizations as tax-exempt if they are affiliated with a central organization. This avoids the need for each organization to apply for exemption individually. A group exemption letter has the same effect as an individual letter except that it applies to more than one organization. For more information about group exemption requirements and procedures, see [Publication 4573](#), *Group Exemptions*.

[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 \(Trade Association\)](#)

Page Last Reviewed or Updated: 20-Jul-2016

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](#)
- [TiếngViệt](#)

Related Sites

- [U.S. Treasury](#)
- [Treasury Inspector General for Tax Administration](#)
- [USA.gov](#)

