

E. HOW TO ELECTRONICALLY FILE IRS FORM 1023-EZ

An organization that wants to apply for recognition of its tax-exempt status as a Section 501(c)(3) organization needs to complete a Form 1023, Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code. Certain organizations, however, may instead electronically file Form 1023-EZ, a streamlined version of the Form 1023. The information below is intended for newly-formed conferences and councils or conferences that were previously operated as integrated units of a council but have recently been separately incorporated. Conferences and councils considering completion of a tax exemption application for any other reason should consult an attorney before doing so.

An organization wishing to use the streamlined application process must determine whether it is eligible to complete the Form 1023-EZ. If a nonprofit organization currently receives or anticipates receiving more than \$50,000 in annual gross receipts and/or total assets in excess of \$250,000, it is ineligible to file the Form 1023-EZ. There are other requirements that need to be met that are outlined in the Internal Revenue Service Eligibility Worksheet. The worksheet is included at the bottom of the Instructions for Form 1023-EZ, available at: <https://www.irs.gov/pub/irs-pdf/i1023ez.pdf>. A copy of the completed Eligibility Worksheet should be maintained in the organization's corporate records.

Important Note: An organization cannot complete the 1023-EZ without first obtaining an Employer Identification Number (see [Document D](#) at <http://www.svdpusa.org/members/Documents/501-c-3>). Obtaining an EIN and completing a Form 1023-EZ will trigger other filing requirements, including the requirement to submit a Form 990-series information return each year. Conferences that are operated as integrated units of a council should not have a separate EIN from that of the council or separately complete a Form 1023-EZ or Form 1023. Conferences that are operated as separate corporations, however, should obtain their own EIN, complete the Form 1023 or electronic Form 1023-EZ, and file their own Form 990-N (if under \$50,000 in gross receipts each year) or 990-EZ financial information return with the IRS each year.

If the organization meets the eligibility requirements, proceed with the following steps, and consult an attorney with any questions:

1. Assemble what is needed prior to starting the online application:
 - a. Employer Identification Number
 - b. List of Officers and Directors, including their addresses
 - c. Date and State of Incorporation
 - d. User Fee - \$275.00

2. Visit <https://pay.gov/public/registration> to establish a Pay.Gov account (set up account and save Login/Password for future reference). Search for “1023-EZ” on the “Find Forms, Agencies” search bar at the top and then click “Continue to Form.”
3. If eligible, check the box at the top of the form and complete the applicant section of the online form:

Form 1023-EZ (Rev. Jun. 2014) Department of the Treasury Internal Revenue Service		Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code Do not enter Social Security numbers on this form as it will be made public. Information about Form 1023-EZ and its separate instructions is at www.irs.gov/form1023		OMB No. 1545-0056 <i>Note: If exempt status is approved, this application will be open for public inspection.</i>	
<input checked="" type="checkbox"/> Check this box to attest that you have completed the Form 1023-EZ Eligibility Worksheet in the current instructions, are eligible to apply for exemption using Form 1023-EZ, and have read and understand the requirements to be exempt under section 501(c)(3).					
Part I Identification of Applicant					
1a Full Name of Organization					
b Mailing Address (number, street, and room/suite). If a P.O. box, see instructions.			c City	d State	e Zip code + 4
2 Employer Identification Number	3 Month Tax Year Ends (MM)		4 Person to Contact if More Information is Needed		
5 Contact Telephone Number			6 Fax Number (optional)	7 User Fee Submitted \$275.00	

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4. List the names, titles (all titles, if the individual holds multiple positions), and addresses of the Officers and Directors of the conference or council and its website and email address, if available. If the organization has more than five officers and directors, list only five in this order: (1) President, CEO, or COO; (2) Treasurer or CFO (if different than person 1); (3) Board Chair (if different than person 1 or 2); (4) any officers or directors not already listed who are also substantial financial contributors to the organization; (5) any officers or directors not already listed who are related to a substantial contributor; (6) any directors not already listed; (7) any officers not already listed.

8 List the names, titles, and mailing addresses of your officers, directors, and/or trustees. (If you have more than five, see instructions.)				
First Name:	Last Name:	Title:		
Street Address:	City:	State:	Zip code + 4:	
First Name:	Last Name:	Title:		
Street Address:	City:	State:	Zip code + 4:	
First Name:	Last Name:	Title:		
Street Address:	City:	State:	Zip code + 4:	
First Name:	Last Name:	Title:		
Street Address:	City:	State:	Zip code + 4:	
First Name:	Last Name:	Title:		
Street Address:	City:	State:	Zip code + 4:	
First Name:	Last Name:	Title:		
Street Address:	City:	State:	Zip code + 4:	
9a Organization's Website (if available):				
b Organization's Email (optional):				

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5. Enter the date of incorporation and the state of incorporation. Check the boxes as shown here to confirm that the Council's Articles of Incorporation (a) contain a purpose statement and that it is limited to one or more exempt purposes; (b) state that the Council will not participate in activities that do not further its exempt purposes; and (c) either contains a dissolution clause or states that the Council relies on state law for its dissolution provisions. (For instructions regarding necessary provisions to include in the organization's Articles of Incorporation, including the provisions confirmed on the 1023-EZ, see [Document C](http://www.svdpusa.org/members/Documents/501-c-3) at <http://www.svdpusa.org/members/Documents/501-c-3>.)

Part II **Organizational Structure**

- 1 To file this form, you must be a corporation, an unincorporated association, or a trust. **Check the box** for the type of organization. 
- ☒ Corporation ☐ Unincorporated association ☐ Trust
- 2 ☒ **Check this box** to attest that you have the organizing document necessary for the organizational structure indicated above.
(See the instructions for an explanation of **necessary organizing documents**.)
- 3 Date incorporated if a corporation, or formed if other than a corporation (MMDDYYYY): _____
- 4 State of Incorporation or other formation: _____
- 5 Section 501(c)(3) requires that your organizing document must limit your purposes to one or more exempt purposes within section 501(c)(3).
- ☒ **Check this box** to attest that your organizing document contains this limitation.
- 6 Section 501(c)(3) requires that your organizing document must not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.
- ☒ **Check this box** to attest that your organizing document does not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.
- 7 Section 501(c)(3) requires that your organizing document must provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.
- ☒ **Check this box** to attest that your organizing document contains the dissolution provision required under section 501(c)(3) or that you do not need an express dissolution provision in your organizing document because you rely on the operation of state law in the state in which you are formed for your dissolution provision.

For Paperwork Reduction Act Notice, see the instructions

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6. Use the NTEE Code P20, check the boxes for charitable and religious, and check the box to attest that the conference or council will refrain from each of the activities listed under question 3.

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Part III Your Specific Activities

1 Enter the appropriate 3 character NTEE Code that best describes your activities (See the instructions): P20

2 To qualify for exemption as a section 501(c)(3) organization, you must be organized and operated exclusively to further one or more of the following purposes. By checking the box or boxes below, you attest that you are organized and operated exclusively to further the purposes indicated. **Check all that apply.**

<input checked="" type="checkbox"/> Charitable	<input checked="" type="checkbox"/> Religious	<input type="checkbox"/> Educational
<input type="checkbox"/> Scientific	<input type="checkbox"/> Literary	<input type="checkbox"/> Testing for public safety
<input type="checkbox"/> To foster national or international amateur sports competition		<input type="checkbox"/> Prevention of cruelty to children or animals

3 To qualify for exemption as a section 501(c)(3) organization, you must:

- Refrain from supporting or opposing candidates in political campaigns in any way.
- Ensure that your net earnings do not inure in whole or in part to the benefit of private shareholders or individuals (that is, board members, officers, key management employees, or other insiders).
- Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially.
- Not be organized or operated for the primary purpose of conducting a trade or business that is not related to your exempt purpose(s).
- Not devote more than an insubstantial part of your activities attempting to influence legislation or, if you made a section 501(h) election, not normally make expenditures in excess of expenditure limitations outlined in section 501(h).
- Not provide commercial-type insurance as a substantial part of your activities.
- ☒ Check this box to attest that you have not conducted and will not conduct activities that violate these prohibitions and restrictions.

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7. Select “No” for each of the questions 4 through 11. If you believe the answer to any of these questions in relation to the conference or council is “yes,” please consult an attorney regarding any additional legal requirements.

4	Do you or will you attempt to influence legislation? _____ (If yes, consider filing Form 5768. See the instructions for more details.)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
5	Do you or will you pay compensation to any of your officers, directors, or trustees? _____ (Refer to the instructions for a definition of compensation .)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
6	Do you or will you donate funds to or pay expenses for individual(s)? _____	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
7	Do you or will you conduct activities or provide grants or other assistance to individual(s) or organization(s) outside the United States? _____	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
8	Do you or will you engage in financial transactions (for example, loans, payments, rents, etc.) with any of your officers, directors, or trustees, or any entities they own or control? _____	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
9	Do you or will you have unrelated business gross income of \$1,000 or more during a tax year? _____	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
10	Do you or will you operate bingo or other gaming activities? _____	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
11	Do you or will you provide disaster relief? _____	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

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8. Check box 1(a) to indicate that the Council is publicly supported.

Part IV Foundation Classification

Part IV is designed to classify you as an organization that is either a private foundation or a public charity. Public charity status is a more favorable tax status than private foundation status.

1 If you qualify for public charity status, check the appropriate box (1a - 1c below) and skip to Part V below.

- a ☒ Check this box to attest that you normally receive at least one-third of your support from public sources or you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization. **Sections 509(a)(1) and 170(b)(1)(A)(vi).**
- b ☐ Check this box to attest that you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income. **Section 509(a)(2).**
- c ☐ Check this box to attest that you are operated for the benefit of a college or university that is owned or operated by a governmental unit. **Sections 509(a)(1) and 170(b)(1)(A)(iv).**

2 If you are not described in items 1a - 1c above, you are a private foundation. As a private foundation, you are required by section 508(e) to have specific provisions in your organizing document, unless you rely on the operation of state law in the state in which you were formed to meet these requirements. These specific provisions require that you operate to avoid liability for private foundation excise taxes under sections 4941-4945.

- ☐ Check this box to attest that your organizing document contains the provisions required by section 508(e) or that your organizing document does not need to include the provisions required by section 508(e) because you rely on the operation of state law in your particular state to meet the requirements of section 508(e). (See the instructions for explanation of the section 508(e) requirements.)

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9. Check the declaration box, type the name of the signer and his or her title, and date the application. The individual electronically “signing” the form must be an Officer of the organization, as listed in the previous section regarding Officers.

Part V Reinstatement After Automatic Revocation

Complete this section only if you are applying for reinstatement of exemption after being automatically revoked for failure to file required annual returns or notices for three consecutive years, and you are applying for reinstatement under section 4 or 7 of Revenue Procedure 2014-11. (Check only one box.)

- 1 ☐ Check this box if you are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By checking this box, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. (See the instructions for requirements.)
- 2 ☐ Check this box if you are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filing this application.

Part VI Signature

☒ I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, and to the best of my knowledge it is true, correct, and complete.

(Type name of signer)

(Type title or authority of signer)

(Date)

10. Save completed form and maintain in the organization’s corporate records. Once submitted, the form can be retrieved in the “My Forms” section of the Pay.gov account.