

This document is intended for assistive readers and users who prefer a text version of the [Form 1023 prerequisite questions](#).

Form 1023 Prerequisite Questions

Before you begin the application process, you should review the following **five steps** to ensure you have everything needed to apply for tax exemption using Form 1023, *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, and its associated schedules.

After you complete the five steps, you'll download the Form 1023 Checklist to track your documents. Then you'll need to download and save the Interactive Form 1023 PDF file to your computer.

Please read all content provided to ensure you understand the requirements for tax-exempt status.

Small organizations may be eligible to apply for tax exemption using [Form 1023-EZ](#) instead.

1. EIN Verification

Do you have an Employer Identification Number (EIN)?

An EIN is also known as a Federal Tax Identification Number. It's used to identify a business entity. You need an EIN even if you don't have any employees.

***You can't submit Form 1023 without an EIN.**

If YES, continue to page 2.

NO - If you select "No," an IRS.gov tab/window will open with information on how to get an EIN.

2. Organizing Document Verification

Do you have a copy of your organizing document?

Your application must be accompanied by an exact copy of your organizing document, including any amendments to it. An organizing document is required to apply for exempt status.

Examples include:

Articles of Incorporation (for corporations)

Your Articles of Incorporation and all amendments must have a date stamp to show that they were filed with the appropriate state agency.

Trust Agreement (for trusts)

Your Trust agreement and all amendments must be signed and dated.

Articles of Association, Constitution, Bylaws or other similar organizing documents (for other organizations)

Your Articles of Association, Constitution, Bylaws or other similar organizing documents and all amendments must be dated and include at least two signatures.

If YES, continue to page 3.

NO - If you select "No," a new tab/window will open showing Publication 557, *Tax-Exempt Status for Your Organization*, page 5 (Organizing Document).

3. Purpose and Dissolution Clause Verification

Does your organizing document contain the required Section 501(c)(3) purpose and dissolution clauses?

For the IRS to recognize exemption, an organization must have an exempt purpose and its assets must be permanently dedicated to an exempt purpose. Your organizing document must contain language, called a purpose and a dissolution clause, specifying how you meet these requirements.

The sample text shown here is an example of an appropriate purpose clause and dissolution clause. You may include it in your organizing document.

If your organizing document includes purposes or provisions for dissolution that are broader or different than those listed in Section 501(c)(3), you should amend your organizing document before applying.

Purpose:

"The organization is organized exclusively for charitable, religious, educational, or scientific purposes under Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code."

Dissolution:

"Upon the dissolution of this organization, assets shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose."

If YES, continue.

NO - If you select "No," a new tab/window will open - showing Publication 557, *Tax-Exempt Status for Your Organization*, page 24 (Articles of Organization).

4. Authorized Representative Verification

Do you wish to authorize an individual to represent your organization or obtain copies of documents on your behalf?

Click “Yes” to download optional Form 2848, *Power of Attorney and Declaration for Representative*. The form is required if you wish to authorize an individual to represent you before the IRS. You may need this form when you fill out Part 1, questions 6 and 7, of Form 1023.

The person you authorize must be eligible to practice before the IRS.

The instructions to Form 2848 are available at [IRS.gov](https://www.irs.gov).

If you do not submit one with your application, then the IRS will be able to communicate with individuals who are listed as officers or directors of your organization.

If [YES](#), download Form 2848 and continue.

NO -continue.

5. Authorization for Document Copies and Inspection

Do you wish to authorize an individual, firm, corporation or partnership to inspect or obtain copies of documents on your behalf?

Click “Yes” to download optional Form 8821, *Tax Information Authorization*. The form is used to authorize any individual, corporation, firm, organization or partnership that you wish to designate to inspect and/or receive your confidential information in any office of the IRS for the type of tax and the years or periods you list on Form 8821. You may find that you need this form when you fill out Form 1023.

The instructions to Form 8821 are included with the form.

If [YES](#), download form 8821 and continue.

NO – continue to page 5.

Print the Form 1023 Checklist.

The Form 1023 Checklist serves as a guide for completing the application. Print it now to use it as the cover sheet for your application submission packet.

[Print Form 1023 Checklist](#)

Congratulations!

You've completed the prerequisite section. You're ready to download the Interactive Form 1023.

When downloading the Interactive Form 1023, you must open the zip file using your computer's unzip program. Once opened, you must save that form to your hard drive. We recommend that you create a new folder for all items related to your Form 1023 package, including the Interactive Form 1023.

You must use Adobe Acrobat Reader version 9 or higher to view the form interactions. Interactions may not work with Adobe Reader version 8 or below. Ensure you update Adobe Acrobat Reader to the [latest version](#).

Thank you for completing these steps. Don't forget that your application can only be mailed to the IRS. It can't be electronically submitted. Ensure you print all pages and schedules.

[Download Interactive Form 1023](#)

Last updated: Oct 2015