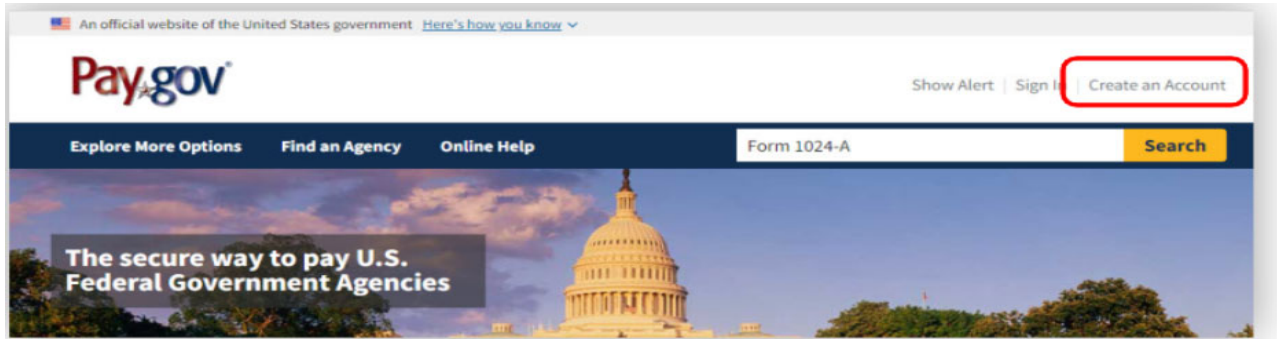


IRS Form 1024-A Access and Completion Information

The following explains what's required to complete Form 1024-A, Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code, and how to submit the form electronically at www.Pay.gov. Note that the IRS will not accept a paper copy of the Form 1024-A.

Create Pay.gov Account

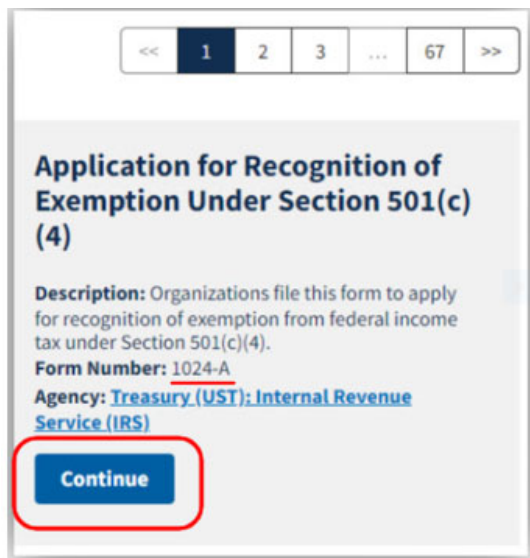
If you've never created an account at www.Pay.gov, go to the website and select "Create an Account" at the top right of the screen. The prompts will help you set up a new account. If you've used Pay.gov for other forms in the past, you don't need to create a separate account to complete and submit Form 1024-A.



Next, sign into your Pay.gov account and type "1024-A" in the search feature at the top right of the screen.



Select "Continue" under Form 1024-A.



About Form 1024-A Landing Page

Pay.gov will take you to the Form 1024-A “landing page.”

Pay.gov MENU

Application for Recognition of Exemption Under Section 501(c)(4)

- 1** Before You Begin
- 2 Complete Agency Form
- 3 Enter Payment Info
- 4 Review & Submit
- 5 Confirmation

About this form

Organizations file this form to apply for recognition of exemption from federal income tax under Section 501(c)(4).

See the [Instructions for Form 1024-A](#) for help in completing this application.

You'll have to create a **single PDF** file (not exceeding 15MB) that you will upload at the end of the application. This PDF must contain a copy of your:

- Organizing document and any amendments (e.g., articles of incorporation, constitution, trust document, etc.)
- Bylaws, if adopted
- Signed and completed Form 2848 or Form 8821, if applicable
- Supplemental responses, if applicable, and
- Expedited handling request, if applicable

If your PDF file exceeds the 15MB limit, remove any items over the limit and contact IRS Customer Accounts Services at 877-829-5500 for assistance on how to submit the removed items.

The organization must have an Employer Identification Number (EIN). **DO NOT ENTER a Social Security Number (SSN) on the form.**

The Form 1024-A landing page on Pay.gov displays a variety of information about Form 1024-A, including a link to the **Instructions** to help you complete the application.

Pay.gov MENU

Application for Recognition of Exemption Under Section 501(c)(4)

- 1** Before You Begin
- 2 Complete Agency Form
- 3 Enter Payment Info
- 4 Review & Submit
- 5 Confirmation

About this form

Organizations file this form to apply for recognition of exemption from federal income tax under Section 501(c)(4).

See the [Instructions for Form 1024-A](#) for help in completing this application.

You'll have to create a **single PDF** file (not exceeding 15MB) that you will upload at the end of the application. This PDF must contain a copy of your:

- Organizing document and any amendments (e.g., articles of incorporation, constitution, trust document, etc.)
- Bylaws, if adopted
- Signed and completed Form 2848 or Form 8821, if applicable
- Supplemental responses, if applicable, and
- Expedited handling request, if applicable

If your PDF file exceeds the 15MB limit, remove any items over the limit and contact IRS Customer Accounts Services at 877-829-5500 for assistance on how to submit the removed items.

The organization must have an Employer Identification Number (EIN). **DO NOT ENTER a Social Security Number (SSN) on the form.**

This page also provides information about the required PDF attachment to Form 1024-A along with a reminder to not include Social Security numbers in your application.

The screenshot shows the Pay.gov website interface for the "Application for Recognition of Exemption Under Section 501(c)(4)". At the top, there is a "Pay.gov" logo and a "MENU" button. Below the title, a progress bar shows five steps: 1. Before You Begin (highlighted in blue), 2. Complete Agency Form, 3. Enter Payment Info, 4. Review & Submit, and 5. Confirmation. Under "About this form", it states that organizations file this form to apply for recognition of exemption from federal income tax under Section 501(c)(4). A red circle highlights a section titled "See the instructions for Form 1024-A for help in completing this application." which says: "You'll have to create a **single PDF** file (not exceeding 15MB) that you will upload at the end of the application. This PDF must contain a copy of your:" followed by a bulleted list: Organizing document and any amendments (e.g., articles of incorporation, constitution, trust document, etc.), Bylaws, if adopted, Signed and completed Form 2848 or Form 8821, if applicable, Supplemental responses, if applicable, and Expedited handling request, if applicable. Below this, it says: "If your PDF file exceeds the 15MB limit, remove any items over the limit and contact IRS Customer Accounts Services at 877-829-5500 for assistance on how to submit the removed items." Another red circle highlights a warning: "The organization must have an Employer Identification Number (EIN). **DO NOT ENTER a Social Security Number (SSN) on the form.**" At the bottom, there are buttons for "Preview Form", "Cancel", and "Continue to the Form".

Toward the bottom of the landing page, you'll see information on when you can expect to hear from the IRS after you've submitted your application.

The screenshot shows a section titled "You might find the following additional information useful when applying for recognition of tax-exempt status under Section 501(c)(4):" with a bulleted list of links: "Publication 557", "StayExempt.irs.gov", and "Charities and Nonprofits page on IRS.gov". A red circle highlights a section titled "After you submit your application" which says: "You can expect to be contacted within 180 days from the date you submit your application. After 180 days, if you haven't been contacted, you can call the toll-free Customer Account Services number, Monday through Friday, 8 a.m. - 5 p.m. (local time), at 877-829-5500 to check on the status." Below this, it says: "You will need the following information when calling:" followed by a bulleted list: Your name, Your employer identification number (EIN), and A proper power of attorney submitted with your exemption application, unless you are an officer or director and legally authorized to represent the applicant. Below this, there is a section titled "Accepted Payment Methods:" with a bulleted list: Bank account (ACH) and Debit or credit card. Then, a section titled "With an account you can:" with a bulleted list: See the payments you made since you created an account., Store payment information so you don't have to re-enter it., and Copy a form you already submitted the next time you need to make a payment. At the bottom, it says: "You must be signed in to submit this form. [Sign In](#) or [Create an Account](#)." Below this are buttons for "Preview Form", "Cancel", and "Continue to the Form".

There is also an option on the landing page to preview an entire blank Form 1024-A. As with most PDF documents, you can print or save a copy of the blank form. This blank form is only available as a tool to help with completing the electronic Form 1024-A on Pay.gov. Remember the IRS **WILL NOT** accept a form that you print and mail in. If you send in a paper form, the IRS will reject the paper copy and you'll have to resubmit the information using the electronic form, delaying processing of your application.

You might find the following additional information useful when applying for recognition of tax-exempt status under Section 501(c)(4):

- [Publication 557](#)
- [StayExempt.irs.gov](#)
- [Charities and Nonprofits page on IRS.gov](#)

After you submit your application
You can expect to be contacted within 180 days from the date you submit your application. After 180 days, if you haven't been contacted, you can call the toll-free Customer Account Services number, Monday through Friday, 8 a.m. - 5 p.m. (local time), at 877-829-5500 to check on the status.

You will need the following information when calling:

- Your name
- Your employer identification number (EIN)
- A proper power of attorney submitted with your exemption application, unless you are an officer or director and legally authorized to represent the applicant

Accepted Payment Methods:

- Bank account (ACH)
- Debit or credit card

With an account you can:

- See the payments you made since you created an account.
- Store payment information so you don't have to re-enter it.
- Copy a form you already submitted the next time you need to make a payment.

You must be signed in to submit this form. [Sign In](#) or [Create an Account](#).

[Preview Form](#) [Cancel](#) [Continue to the Form](#)

Before Beginning Your Electronic Form 1024-A

Before you begin, below is some of the information you'll need for your organization in order to complete and submit the application:

- Employer identification number (EIN)
- First and last names and current mailing address of officers, directors and/or trustees
- Revenues and expenses for current tax year and for the 2 years prior
- Current signed and approved organizing document and any amendments (e.g. articles of incorporation or constitution)
- Current signed and approved bylaws, if adopted

Additionally, it may be helpful to review the [Instructions for Form 1024-A](#) as well as preview the blank PDF form to familiarize yourself with the information that will be needed to complete the electronic Form 1024-A.

Accessing and Completing Form 1024-A

To continue your application process and access the electronic Form 1024-A, click on the Continue to the Form button at the bottom of the landing page.

You might find the following additional information useful when applying for recognition of tax-exempt status under Section 501(c)(4):

- [Publication 557](#)
- [StayExempt.irs.gov](#)
- [Charities and Nonprofits page on IRS.gov](#)

After you submit your application
You can expect to be contacted within 180 days from the date you submit your application. After 180 days, if you haven't been contacted, you can call the toll-free Customer Account Services number, Monday through Friday, 8 a.m. - 5 p.m. (local time), at 877-829-5500 to check on the status.

You will need the following information when calling:

- Your name
- Your employer identification number (EIN)
- A proper power of attorney submitted with your exemption application, unless you are an officer or director and legally authorized to represent the applicant

Accepted Payment Methods:

- Bank account (ACH)
- Debit or credit card

With an account you can:

- See the payments you made since you created an account.
- Store payment information so you don't have to re-enter it.
- Copy a form you already submitted the next time you need to make a payment.

You must be signed in to submit this form. [Sign In](#) or [Create an Account](#).

[Preview Form](#) [Cancel](#) [Continue to the Form](#)

As you complete this form, only use the Pay.gov navigation buttons, not the buttons on your browser's navigational tools. If you use your browser's back button, you may lose unsaved work.

While completing the Form, use the Save button periodically so you don't lose your progress. Note each time you save your work, you'll be taken to the My Forms page of your My Pay.gov account.

If you run into technical difficulties at any time while using Pay.gov, you should review the Online Help page on Pay.gov or use the "Contact Us" information at the bottom of most Pay.gov pages.

For questions about the application itself, contact IRS Customer Accounts Services for assistance toll-free at 877-829-5500.

Pay.gov Features

Instructions for most areas on the Form 1024-A can be accessed by clicking on the blue question mark box in those areas. This information is also in the Instructions for Form 1024-A.

You may see questions based on how you answered other questions on Form 1024-A. For example, if you answer “yes” to “Do you or will you make grants, loans, or other distributions to organizations,” you’ll receive a series of questions related to that activity; if you answer “no,” you’ll continue with the next portion of the application.

Certain responses require you to provide a description or explanation. You’ll enter this information in the text box that displays below the question. Other questions, like the statement of revenues and expenses, have fillable fields. Each text box and fillable field has its own character rules such as minimum and maximum characters or limits on what types of characters can be entered. These limits and rules vary from question to question.

The screenshot shows the 'Complete Agency Form' step of the Form 1024-A application process. The progress bar at the top indicates that step 2 is active. The form title is 'Form 1024-A Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code'. The form includes instructions and a list of required fields for Part I, Identification of Applicant. Fields include: 1. Full Name of Organization, 2. Care of Name, 3. Mailing Address, 4. City, 5. Country (set to UNITED STATES), 6. State, 7. Zip Code + 4, 8. Foreign Province, 9. Foreign Postal Code, 10. Employer Identification Number, 11. Month Tax Year Ends, 12. Person to Contact, 13. Contact Telephone Number, 14. Fax Number, 15. User Fee Submitted (\$600.00), and 16. Organization's Website. Field 17 requires listing names, titles, and mailing addresses of officers, directors, and trustees.

Pay.gov won't permit you to move to the next page of the form until you complete all required items on the current page, including entering required descriptions or explanations.

This screenshot shows the same Form 1024-A application page, but with a validation error message displayed. The message box, titled 'Message from webpage', contains a yellow warning triangle icon and the text 'Please complete line 1a of Part I.' An 'OK' button is located at the bottom of the message box. The background form is partially obscured by the message box.

You can preview your completed or partially completed application from any page in the application.

Part I Identification of Applicant

1 Full Name of Organization (exactly as it appears in your organizing document) ? 2 Care of Name (if applicable) ?

3 Mailing Address (number, street and room/suite) ? 4 City ? 5 Country ? UNITED STATES

6 State ? 7 Zip Code + 4 ? 8 Foreign Province (or State) ? 9 Foreign Postal Code ?

10 Employer Identification Number ? 11 Month Tax Year Ends ? 12 Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative) ?

13 Contact Telephone Number ? 14 Fax Number (optional) ? 15 User Fee Submitted \$600.00

16 Organization's Website (if available) ?

17 List the names, titles, and mailing addresses of your officers, directors, and/or trustees. ?

First Name: Last Name: Title:

Mailing Address: City:

State (or Province): Zip Code (or Foreign Postal Code):

First Name: Last Name: Title:

Mailing Address: City:

State (or Province): Zip Code (or Foreign Postal Code):

First Name: Last Name: Title:

Mailing Address: City:

State (or Province): Zip Code (or Foreign Postal Code):

First Name: Last Name: Title:

Mailing Address: City:

State (or Province): Zip Code (or Foreign Postal Code):

First Name: Last Name: Title:

Mailing Address: City:

State (or Province): Zip Code (or Foreign Postal Code):

Check here to add more officers, directors, and/or trustees.

Continue

Save PDF Preview

You can also save your partially completed application and return to it later. Each time you save, you'll be taken to the My Forms page of your My Pay.gov account.

Part I Identification of Applicant

1 Full Name of Organization (exactly as it appears in your organizing document) ? 2 Care of Name (if applicable) ?

3 Mailing Address (number, street and room/suite) ? 4 City ? 5 Country ? UNITED STATES

6 State ? 7 Zip Code + 4 ? 8 Foreign Province (or State) ? 9 Foreign Postal Code ?

10 Employer Identification Number ? 11 Month Tax Year Ends ? 12 Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative) ?

13 Contact Telephone Number ? 14 Fax Number (optional) ? 15 User Fee Submitted \$600.00

16 Organization's Website (if available) ?

17 List the names, titles, and mailing addresses of your officers, directors, and/or trustees. ?

First Name: Last Name: Title:

Mailing Address: City:

State (or Province): Zip Code (or Foreign Postal Code):

First Name: Last Name: Title:

Mailing Address: City:

State (or Province): Zip Code (or Foreign Postal Code):

First Name: Last Name: Title:

Mailing Address: City:

State (or Province): Zip Code (or Foreign Postal Code):

First Name: Last Name: Title:

Mailing Address: City:

State (or Province): Zip Code (or Foreign Postal Code):

First Name: Last Name: Title:

Mailing Address: City:

State (or Province): Zip Code (or Foreign Postal Code):

First Name: Last Name: Title:

Mailing Address: City:

State (or Province): Zip Code (or Foreign Postal Code):

Check here to add more officers, directors, and/or trustees.

Continue

Save PDF Preview

Form 1024-A, Part I

In Part I, Identification of Applicant, you're asked to enter basic organizational information including the name and mailing address of the organization, EIN, contact information and a list of officers, directors or trustees.

You must enter the name, title and address of the person who will sign this application within your first five entries of officers, directors or trustees, as this information relates to Part IX. If you have more than five names to enter, you must check the box indicating you have additional names to add and Pay.gov will display a text box for you to enter the additional information.

Part I Identification of Applicant				
1 Full Name of Organization (exactly as it appears in your organizing document) ?		2 Care of Name (if applicable) ?		
3 Mailing Address (number, street and room/suite) ?			4 City ?	5 Country ? UNITED STATES
6 State ?	7 Zip Code + 4 ?	8 Foreign Province (or State) ?	9 Foreign Postal Code ?	
10 Employer Identification Number ?	11 Month Tax Year Ends ?	12 Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative) ?		
13 Contact Telephone Number ?		14 Fax Number (optional) ?	15 User Fee Submitted \$600.00	
16 Organization's Website (if available): ?				
17 List the names, titles, and mailing addresses of your officers, directors, and/or trustees. ?				
First Name:		Last Name:		Title:
Mailing Address:		City:		
State (or Province):		Zip Code (or Foreign Postal Code):		
First Name:		Last Name:		Title:
Mailing Address:		City:		
State (or Province):		Zip Code (or Foreign Postal Code):		
First Name:		Last Name:		Title:
Mailing Address:		City:		
State (or Province):		Zip Code (or Foreign Postal Code):		
First Name:		Last Name:		Title:
Mailing Address:		City:		
State (or Province):		Zip Code (or Foreign Postal Code):		
First Name:		Last Name:		Title:
Mailing Address:		City:		
State (or Province):		Zip Code (or Foreign Postal Code):		
<input type="checkbox"/> Check here to add more officers, directors, and/or trustees.				
Continue				
Save PDF Preview				

Form 1024-A, Part II

Part II of Form 1024-A asks about the applicant's organizational structure. You'll need to know how and where the organization was legally formed and whether it adopted bylaws. You may be prompted to provide narrative explanations based on your responses to the questions.

Before You Begin		2 Complete Agency Form		3 Enter Payment Info		4 Review & Submit	
Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code (continued)							
Part II Organizational Structure							
1 You must be a corporation, limited liability company (LLC), unincorporated association, or trust to be tax exempt. ?							
Select your type of organization.							
<input type="radio"/> Corporation ?							
At the end of this form, you must upload a copy of your articles of incorporation (and any amendments) that shows proof of filing with the appropriate state agency.							
<input type="radio"/> Limited Liability Company (LLC) ?							
At the end of this form, you must upload a copy of your articles of organization (and any amendments) that shows proof of filing with the appropriate state agency. Also, if you adopted an operating agreement, upload a copy, along with any amendments.							
<input type="radio"/> Unincorporated Association ?							
At the end of this form, you must upload a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.							
<input type="radio"/> Trust ?							
At the end of this form, you must upload a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.							
2 Enter the date you formed. (MM/DD/YYYY)		?					
3 Select your state (or U.S. territory) of incorporation or other formation. If you were formed under the laws of a foreign country, select Foreign Country.		?					
4 Have you adopted bylaws? If "Yes," at the end of this form, upload a current copy showing the date of adoption. If "No," explain how you select your officers, directors, or trustees.		? <input type="radio"/> Yes <input type="radio"/> No					
Back Continue							
Save PDF Preview							

Form 1024-A, Part

In Part III, you're asked to provide a detailed description of the organization's activities. Your detailed activity description is limited to 5,000 characters. If you need additional space to describe activities or answer any of the other questions in this or any other section of the application, you can provide the information a separate page or pages and include it with the additional information in the PDF file you're required to upload before submitting the application. Be sure the section of the Form 1024-A that the information corresponds to is clearly indicated on each page.

The application also asks questions about specific activities the organization may be conducting. You may be prompted for explanations or more detailed descriptions of these specific activities based on your answers to these questions. This is a good time to remind you that you should include and consider past, present and planned activities when responding to questions throughout the application.

Part III asks you to enter a National Taxonomy of Exempt Entities (NTEE) code that best describes the organization's activities. You can elect to have the IRS select the NTEE code that best describes your activities. A list of NTEE codes can be found in the Instructions for Form 1024-A.

Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code (continued)

Part III Your Activities

1 Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document or speculate about potential future programs. Your narrative description of activities should be thorough and accurate because we determine whether you qualify for 501(c)(4) exempt status based on the information in your application.

For each past, present, or planned activity, include information that answers the following questions:

- What is the activity?
- Who conducts the activity?
- Where is the activity conducted?
- What percentage of your total time is allocated to the activity?
- How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?
- How does the activity further your exempt purposes?

(minimum 100 / maximum 5000 characters)

Back Continue

Save PDF Preview

Form 1024-A, Part IV

Part IV asks questions related to any compensation and financial arrangements of the organization. These questions focus on compensation practices, related party transactions, and contracts and other financial relationships such as management contracts or joint ventures.

The instructional text and Form 1024-A instructions are helpful when responding to these questions.

Part IV Compensation and Other Financial Arrangements

1 Do you or will you compensate your officers, directors, trustees, employees, members, or independent contractors? If "No," continue to Line 2. Yes No

2 Do you or will you purchase or sell any goods, services, or assets from or to: (i) any of your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; (v) your highest compensated independent contractors; or (vi) any member of your organization? If "Yes," describe any written or oral arrangements that you made or intend to make, with whom you make or will make such transactions, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. Yes No

3 Do you or will you have any leases, contracts, loans, or other agreements with: (i) your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; (v) your highest compensated independent contractors; or (vi) any member of your organization? If "Yes," describe any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. Yes No

4 Do you or will you be paid for services you perform? If "Yes," describe these services, the income and expenses related to the services, and the benefits these activities provide to the general public. Yes No

5 Do you or will you participate in any joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners? If "Yes," for each joint venture, state your ownership percentage and your investment in each joint venture, describe the tax status of all other participants, describe the activities of each and how you exercise control over those activities, and describe how each joint venture furthers your exempt purposes. Yes No

Back Continue

Save PDF Preview

Form 1024-A, Part V

You must provide three years of revenues and expenses, including the current year. See the instructions for Part V on how to complete information for the three years.

You'll also enter balance sheet information, which is a snapshot of your assets and liabilities. Assets may include cash, stocks, and land or buildings. Liabilities may include accounts payable, loans or mortgages.

Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code (continued)				
Part V Financial Data				
A. Statement of Revenues and Expenses				
Type of revenue	Current tax year		2 prior or succeeding tax years	
	From: _____ To: _____	From: _____ To: _____	From: _____ To: _____	From: _____ To: _____
1 Gifts, grants, and contributions received				
2 Membership fees received				
3 Gross investment income				
4 Net unrelated business income				
5 Taxes levied for your benefit				
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)				
7 Any revenue not otherwise classified (provide an itemized list below)				
8 Total of lines 1 through 7	\$0	\$0	\$0	\$0
9 Gross receipts from any activity that is related to your exempt purpose (provide an itemized list below)				
10 Total of lines 8 and 9	\$0	\$0	\$0	\$0
11 Net gain or loss on sale of capital assets (provide an itemized list below)				
12 Total Revenue	\$0	\$0	\$0	\$0
Type of expense	Current tax year		2 prior or succeeding tax years	
13 Fundraising expenses				
14 Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)				
15 Disbursements to or for the benefit of members (provide an itemized list below)				
16 Compensation of officers, directors, and trustees				
17 Other salaries and wages				
18 Interest expense				
19 Occupancy (rent, utilities, etc.)				
20 Depreciation and depletion				
21 Professional fees				
22 Any expense not otherwise classified, such as program services (provide an itemized list below)				
23 Total Expenses	\$0	\$0	\$0	\$0

Form 1024-A, Part VI

Part VI helps the IRS determine your effective date of exemption. Generally, if you file Form 1024-A within 27 months after the end of the month in which you were legally formed and the IRS approves your application, the effective date of your exempt status will be your legal date of formation. If you otherwise meet the requirements for tax exempt status but don't meet the requirements for recognition from your date of formation, the effective date of recognition of your exempt status will be the date you submitted Form 1024-A.

The application asks whether you're submitting this application within 27 months of your organization's formation. If your answer is inconsistent with the formation date entered in Part II, the system will ask you to correct whichever one is incorrect.

Part VI also includes questions on **reinstatement** if your organization was automatically revoked for failure to file required returns or notices for three consecutive years.

Note that the **Instructions for Form 1024-A** provide additional information on the 27-month filing requirement and effective date of exemption.

Application for Recognition of Exemption
Under Section 501(c)(4) of the Internal Revenue Code (continued)

Part VI Effective Date

In general, a determination letter recognizing exemption of an organization described in section 501(c)(4) is effective as of the date of formation if: (1) its purposes and activities prior to the date of the determination letter have been consistent with the requirements for exemption; and (2) it has filed an application for recognition of exemption within 27 months from the end of the month in which it was organized.

An organization that otherwise meets the requirements for tax-exempt status and the issuance of a determination letter that does not meet the requirements for recognition from the date of formation will be recognized from the submission date of its Form 1024-A application.

1 Are you submitting this application within 27 months of the end of the month in which you were legally formed? If ? Yes No
"Yes," continue to Part VII.

Form 1024-A, Part VII

Most exempt organizations are required to file a Form 990-series information return or notice every year. Please note that if an organization fails to file a required return or notice for three consecutive years, its exempt status will be automatically revoked.

However, certain organizations are not required to file annual information returns or notices, including an affiliate of a governmental unit that meets the requirements of **Revenue Procedure 95-48, 1995-2 C.B. 418**.

Part VII of this application allows you to request an exception from filing Form 990-series returns or notices. For information on Form 990 filing requirements, visit the **Annual Filings and Forms** page on IRS.gov.

Part VII Annual Filing Requirements ?

If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.

1 Certain organizations are not required to file annual information returns or notices (Form 990, Form 990-EZ, or Form 990-N, e-Postcard). If you are granted tax-exemption, are you claiming to be excused from filing Form 990, Form 990-EZ, or Form 990-N? ? Yes No

Form 1024-A, Part VIII

Most organizations described in Section 501(c)(4) are required to notify the IRS that they are operating under Section 501(c)(4) within 60 days of formation by filing Form 8976, Notice of Intent to Operate Under Section 501(c)(4). Form 8976 and the corresponding fee may only be completed and submitted electronically. There is no paper form.

Please note that submission of Form 1024-A doesn't satisfy the requirement to provide notice to the IRS.

Part VIII of this application inquires if your organization filed Form 8976 within 60 days of its formation. To learn how to file the form, visit the [Form 8976](#) page on IRS.gov.

Part VIII Notification Requirement Under Section 506 ?

Most organizations described in section 501(c)(4) are required to notify the IRS that they are operating under section 501(c)(4) within 60 days of formation by filing Form 8976, Notice of Intent to Operate Under Section 501(c)(4). If an organization doesn't submit a timely notification, a penalty will be assessed. Submission of Form 1024-A doesn't satisfy the requirement to provide notice to the IRS.

1 Did you file Form 8976, Notice of Intent to Operate Under Section 501(c)(4), within 60 days of your formation? If "No," explain. ? Yes No

Form 1024-A, Part IX

Before you can submit your application, you must declare you are signing the application under penalties of perjury.

Note that the first and last names of the person who is signing this report must be entered exactly as they were entered in Part I under line 17. The system will then automatically enter the signer's title in Part IX along with the current date.

Part IX 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)

01/28/2021

(Date)

Upload Checklist and PDF Attachment

On the Upload Checklist, you'll see several items that correspond to the items in your PDF document. After confirming that your PDF document contains each applicable item, select Continue to go to the upload page.

Upload checklist: ?

- ? Organizing document (and any amendments)
- ? Bylaws, if adopted
- ? Form 2848, Power of Attorney and Declaration of Representative (if applicable)
- ? Form 8821, Tax Information Authorization (if applicable)
- ? Supplemental responses (if applicable)
- ? Expedited handling request (if applicable)

Prepare Your Single PDF Document

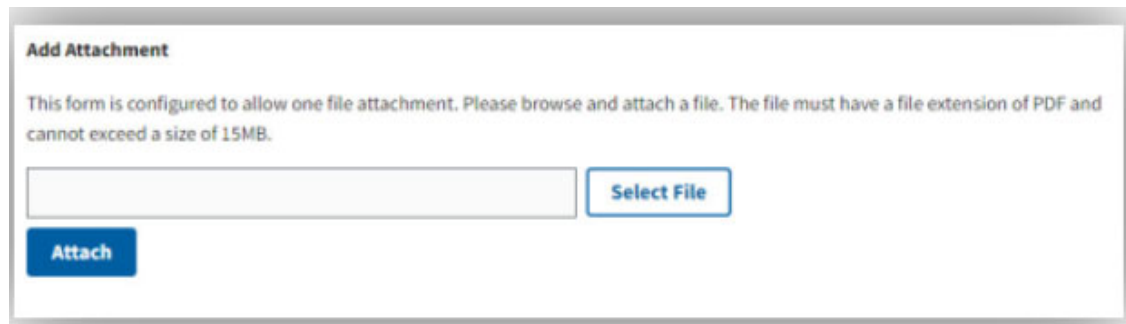
If you haven't already done so, prepare your required PDF document now. All information to be submitted with your application must be in a single PDF document, as only one attachment is permitted. The PDF document can't exceed 15 megabytes. If your PDF is larger than 15 megabytes, you must remove enough information to reduce it below 15 megabytes. Contact IRS Customer Accounts Services at 877-829-5500 to find out how to submit the items you removed.

The PDF document must contain a copy of your:

- Organizing document (constitution) and any amendments
- Bylaws, if adopted
- Supplemental responses that didn't fit in the provided text boxes
- Signed and completed Form 2848 or Form 8821, if applicable.
 - If you have an authorized representative you would like us to communicate with, you must complete and include **Form 2848**, Power of Attorney and Declaration of Representative, or **Form 8821**, Tax Information Authorization.
- Expedited handling request, if applicable.
 - If you want to request expedited handling of your application, include in your PDF a written explanation as to why your application should be expedited. For information on expedite criteria, visit the **Expediting Application Processing** page on IRS.gov.
- You can also submit other information in your PDF that you feel is necessary for the IRS to consider.

Uploading Your Single PDF Document

To upload the required PDF document, click Select File button and you'll be prompted to browse your computer or file storage location, then select your PDF document to upload. After you've selected the correct document to attach, just follow the prompts on the screen and click the Attach button.



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This form is configured to allow one file attachment. Please browse and attach a file. The file must have a file extension of PDF and cannot exceed a size of 15MB.

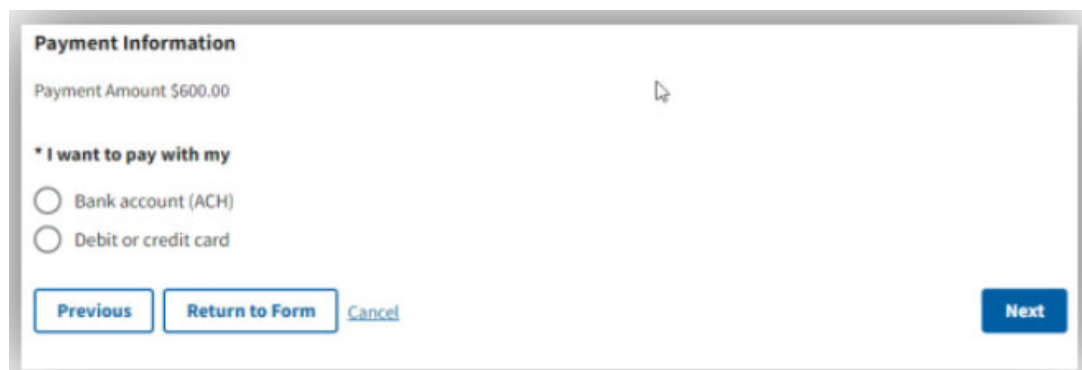
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The user fee amount due is automatically displayed by Pay.gov, so don't worry about under or overpaying.

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When your user fee is paid, your application is then submitted. Although Pay.gov will retain a copy of your submitted application and PDF attachment in your account, you should print or save a copy of your completed application and PDF attachment for your records.

Additional Resources

IRS Overview of Form 1024-A e-Filing Presentation: <https://www.stayexempt.irs.gov/home/starting-out/overview-form-1024-e-filing>