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grace period during which it will continue to accept paper versions of Form 1024 ...

Isaac M. O'Bannon • Jan. 03, 2022

<b>Form 1024</b> (Rev. January 2018) Department of the Treasury Internal Revenue Service	<b>Application for Recognition of Exemption Under Section 501(a)</b>  ► Go to <a href="http://www.irs.gov/Form1024">www.irs.gov/Form1024</a> for instructions and the latest information.	OMB No. 1545-0057  If exempt status is approved, this application will be open for public inspection.
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Read the instructions for each Part carefully. **A User Fee must be attached to this application.**  
If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to the organization.  
**Complete the Procedural Checklist that follows the form.**

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**Part I. Identification of Applicant** Must be completed by all applicants; also complete appropriate schedule.  
Submit only the schedule that applies to your organization. Do not submit blank schedules.

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Check the appropriate box below to indicate the section under which the organization is applying:

- a ☐ Section 501(c)(2) — Title holding corporations (Schedule A)
- b ☐ Reserved for future use
- c ☐ Section 501(c)(5) — Labor, agricultural, or horticultural organizations (Schedule C)
- d ☐ Section 501(c)(6) — Business leagues, chambers of commerce, etc. (Schedule C)
- e ☐ Section 501(c)(7) — Social clubs (Schedule D)
- f ☐ Section 501(c)(8) — Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E)
- g ☐ Section 501(c)(9) — Voluntary employees' beneficiary associations (Parts I through IV and Schedule F)
- h ☐ Section 501(c)(10) — Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E)
- i ☐ Section 501(c)(12) — Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G)
- j ☐ Section 501(c)(13) — Cemeteries, crematoria, and like corporations (Schedule H)
- k ☐ Section 501(c)(15) — Mutual insurance companies or associations, other than life or marine (Schedule I)
- l ☐ Section 501(c)(17) — Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J)
- m ☐ Section 501(c)(19) — A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K)
- n ☐ Section 501(c)(25) — Title holding corporations or trusts (Schedule A)

The IRS has revised [Form 1024](#), Application for Recognition of Exemption Under Section 501(a) or Section 521 of the Internal Revenue Code, to allow electronic filing.

Beginning Jan. 3, 2022, applications for recognition of exemption on Form 1024 must be submitted electronically online at [Pay.gov](#). The IRS will provide a 90-day grace period during which it will continue to accept paper versions of Form 1024 (Rev. 01-2018) and letter applications.

“Electronic filing makes it easier to complete an application for tax-exempt status while reducing errors,” said Sunita Lough, commissioner of the IRS Tax Exempt and

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Organizations are encouraged to subscribe to [Exempt Organizations Update](#), a free IRS e-Newsletter, for form updates and other exempt organization news.

As part of the revision, applications for recognition of exemption under Sections 501(c)(11), (14), (16), (18), (21), (22), (23), (26), (27), (28), (29) and 501(d) can no longer be submitted as letter applications. Instead, these requests must be made on the electronic Form 1024. Accordingly, organizations that are described in Section 501(c) (other than 501(c)(3) and (c)(4)) and 501(d) applying for tax-exempt status must now use the electronic Form 1024. Section 501(c)(3) organizations must continue to use [Form 1023](#) or [Form 1023-EZ](#), and Section 501(c)(4) organizations must continue to use [Form 1024-A](#). Those forms also must be filed electronically.

Additional information on how to apply for IRS recognition of tax-exempt status:

- [Applying for Tax-Exempt Status](#) on IRS.gov • [Revenue Procedure 2022-08](#)

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