

USE THE CORRECT FORM!

New Electronic Filing Requirement for Form 1023, Form 1024-A, and Form 1024, Applications for Tax-Exempt Status

The IRS now requires that all applications for recognition of exemption be submitted electronically online at www.pay.gov.

The Form 1023-EZ has always been an online electronic filing application only. Now the IRS has expanded this to include the full Form 1023, 1024-A, and Form 1024. Paper forms will be rejected by the IRS!

To apply for recognition of tax-exempt status by the IRS, you must:

1. Register for an account at pay.gov.
2. Enter the Form number in the search box. Example: "1023-EZ" or "1023" or "1024-A" or "1024".
3. Look at the search results carefully and click on the form you are searching for. There is a link to preview the form before you start filling it out.
4. Fill out the form. You will have to pay the user fee when you submit the form.

The online applications are set up so you have to complete one section before you can move on to other parts of the form. To accomplish this with a minimum of aggravation, I recommend that you first complete a paper application. Then transfer the answers to the online forms.

Attachments to the online applications are uploaded as a SINGLE PDF. This means that you will need to know how (and have the necessary software) to scan or otherwise create all documents as a PDF and combine them all together into one PDF to upload. I like to use [Foxit PDF Editor](#).

Be sure to study the information about Form 1023 on the IRS website:

<https://www.irs.gov/forms-pubs/about-form-1023>

OTHER FORMS FOR OTHER TYPES OF ORGANIZATIONS

501c4 Social Welfare Organizations must now file [Form 1024-A](#) instead of Form 1024 to apply for recognition of tax-exempt status.

501c4's MUST also submit Form 8976 within 60 days of incorporation using the electronic registration system: <https://www.irs.gov/charities-non-profits/electronically-submit-your-form-8976-notice-of-intent-to-operate-under-section-501c4>

Organizations other than 501(c)(3) and 501(c)(4) must use [Form 1024](#). This would include 501c2, 501c5, 501c6, 501c7, etc.

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