



Filing Payments Refunds Credits & Deductions News & Events Forms & Pubs Help & Resources for Tax Pros

Charitable Organizations

Churches & Religious Organizations

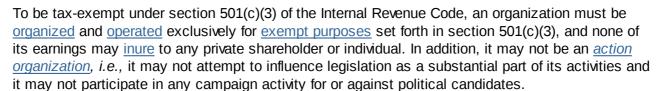
Political Organizations

Private Foundations

Other Non-Profits

Contributors

Exemption Requirements - 501(c)(3) Organizations



Organizations described in section 501(c)(3) are commonly referred to as *charitable organizations*. Organizations described in section 501(c)(3), other than testing for public safety organizations, are eligible to receive tax-deductible contributions in accordance with Code section 170.

The organization must not be organized or operated for the benefit of <u>private interests</u>, and no part of a section 501(c)(3) organization's net earnings may inure to the benefit of any private shareholder or individual. If the organization engages in an <u>excess benefit transaction</u> with a person having substantial influence over the organization, an <u>excise tax</u> may be imposed on the person and any organization managers agreeing to the transaction.

Section 501(c)(3) organizations are restricted in how much political and legislative (*lobbying*) activities they may conduct. For a detailed discussion, see <u>Political and Lobbying Activities</u>. For more information about lobbying activities by charities, see the article <u>Lobbying Issues</u>; for more information about political activities of charities, see the FY-2002 CPE topic <u>Election Year Issues</u>.

Additional Information

- <u>Application Process Step by Step</u>: Questions and answers that will help an organization determine if it is eligible to apply for recognition of exemption from federal income taxation under IRC section 501(a) and, if so, how to proceed.
- Private foundations requirements for exemption
- <u>Tax-Exempt Status</u>- online training available at the IRS microsite StayExempt.irs.gov.

Page Last Reviewed or Updated: 26-Jan-2017

Our Agency

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- Work at IRS
- Help & Resources
- Contact Your Local Office
- Tax Stats, Facts & Figures

Know Your Rights

- Taxpayer Bill of Rights
- Taxpayer Advocate
- Accessibility
- Civil Rights
- Freedom of Information Act
- No FEAR Act
- Privacy Policy

Resolve an Issue

- Respond to a Notice
- Office of Appeals
- Identity Theft
- Report Phishing
- ▶ Tax Fraud & Abuse

Other Languages

- Español
-) 中文
- ▶ 한국어
- Русский
- TiếngViệt

Related Sites

- U.S. Treasury
- Treasury Inspector
 General for Tax
 Administration
- USA.gov