

FORM 1023 EZ ELIGIBILITY WORKSHEET

FORM 1023 EZ ELIGIBILITY WORKSHEET IS AN ESSENTIAL TOOL FOR NONPROFITS SEEKING TAX-EXEMPT STATUS UNDER SECTION 501(c)(3) OF THE INTERNAL REVENUE CODE. THIS WORKSHEET HELPS ORGANIZATIONS DETERMINE IF THEY QUALIFY TO FILE THE STREAMLINED FORM 1023-EZ, WHICH SIGNIFICANTLY SIMPLIFIES THE APPLICATION PROCESS COMPARED TO THE STANDARD FORM 1023. UNDERSTANDING THE FORM 1023 EZ ELIGIBILITY WORKSHEET IS CRUCIAL FOR NONPROFITS TO ENSURE THEY MEET ALL REQUIREMENTS AND AVOID DELAYS OR REJECTIONS FROM THE IRS. THIS ARTICLE WILL PROVIDE A COMPREHENSIVE GUIDE TO THE ELIGIBILITY CRITERIA, HOW TO USE THE WORKSHEET EFFECTIVELY, COMMON ELIGIBILITY QUESTIONS, AND TIPS TO SUCCESSFULLY COMPLETE THE FORM 1023-EZ APPLICATION. WE WILL ALSO DISCUSS THE BENEFITS AND LIMITATIONS OF USING THE SIMPLIFIED FORM AND HOW THE WORKSHEET INTEGRATES INTO THE OVERALL APPLICATION PROCESS.

- UNDERSTANDING THE FORM 1023-EZ ELIGIBILITY WORKSHEET
- ELIGIBILITY CRITERIA FOR FORM 1023-EZ
- HOW TO COMPLETE THE FORM 1023-EZ ELIGIBILITY WORKSHEET
- COMMON QUESTIONS ON THE ELIGIBILITY WORKSHEET
- BENEFITS AND LIMITATIONS OF USING FORM 1023-EZ
- TIPS FOR SUCCESSFUL FORM 1023-EZ SUBMISSION

UNDERSTANDING THE FORM 1023-EZ ELIGIBILITY WORKSHEET

THE FORM 1023 EZ ELIGIBILITY WORKSHEET IS DESIGNED TO ASSIST ORGANIZATIONS IN DETERMINING WHETHER THEY QUALIFY TO FILE THE SIMPLIFIED FORM 1023-EZ INSTEAD OF THE LONGER STANDARD FORM 1023. THIS WORKSHEET IS PART OF THE IRS'S EFFORT TO STREAMLINE THE EXEMPTION APPLICATION PROCESS FOR SMALLER NONPROFITS WITH STRAIGHTFORWARD OPERATIONS. BY COMPLETING THE ELIGIBILITY WORKSHEET, ORGANIZATIONS CAN QUICKLY ASSESS THEIR STATUS, FINANCIAL THRESHOLDS, AND OPERATIONAL ACTIVITIES AGAINST IRS CRITERIA. THE TOOL ENSURES THAT ONLY ELIGIBLE ORGANIZATIONS PROCEED WITH THE 1023-EZ, REDUCING THE RISK OF APPLICATION DENIAL DUE TO INELIGIBILITY.

PURPOSE OF THE ELIGIBILITY WORKSHEET

THE PRIMARY PURPOSE OF THE FORM 1023 EZ ELIGIBILITY WORKSHEET IS TO HELP NONPROFITS SELF-ASSESS THEIR ELIGIBILITY BEFORE SUBMITTING AN APPLICATION FOR TAX-EXEMPT STATUS. IT INCLUDES A SERIES OF SPECIFIC QUESTIONS RELATED TO THE ORGANIZATION'S SIZE, STRUCTURE, ACTIVITIES, AND FINANCIAL DATA. THIS PRE-SCREENING PREVENTS INELIGIBLE APPLICANTS FROM USING THE SIMPLIFIED FORM, WHICH COULD LEAD TO PROCESSING DELAYS OR OUTRIGHT DENIALS. THE WORKSHEET ULTIMATELY SERVES AS A GUIDE TO ENSURE COMPLIANCE WITH IRS RULES AND TO FACILITATE A SMOOTHER APPLICATION PROCESS.

WHERE TO FIND THE WORKSHEET

THE ELIGIBILITY WORKSHEET IS TYPICALLY AVAILABLE THROUGH THE IRS WEBSITE OR INTEGRATED DIRECTLY INTO THE FORM 1023-EZ ONLINE APPLICATION PROCESS. IT IS RECOMMENDED THAT ORGANIZATIONS THOROUGHLY REVIEW THE WORKSHEET BEFORE BEGINNING THE APPLICATION TO CONFIRM THAT THEY MEET ALL ELIGIBILITY REQUIREMENTS. COMPLETING THE WORKSHEET DOES NOT GUARANTEE APPROVAL, BUT IT IS A CRITICAL FIRST STEP IN THE APPLICATION JOURNEY.

ELIGIBILITY CRITERIA FOR FORM 1023-EZ

ELIGIBILITY FOR FILING FORM 1023-EZ IS BASED ON A VARIETY OF CRITERIA RELATED TO AN ORGANIZATION'S SIZE, PURPOSE, AND FINANCIAL STATUS. THE FORM TARGETS SMALLER ORGANIZATIONS THAT MEET SPECIFIC THRESHOLDS AND HAVE RELATIVELY SIMPLE OPERATIONAL STRUCTURES. UNDERSTANDING THESE CRITERIA IS ESSENTIAL FOR CORRECTLY COMPLETING THE FORM 1023 EZ ELIGIBILITY WORKSHEET AND ENSURING A VALID APPLICATION.

ORGANIZATIONAL SIZE AND FINANCIAL LIMITS

TO QUALIFY FOR FORM 1023-EZ, ORGANIZATIONS MUST GENERALLY MEET THE FOLLOWING FINANCIAL CRITERIA:

- PROJECTED ANNUAL GROSS RECEIPTS OF \$50,000 OR LESS IN THE NEXT THREE YEARS
- ACTUAL GROSS RECEIPTS OF \$50,000 OR LESS FOR THE PAST THREE YEARS (IF APPLICABLE)
- TOTAL ASSETS VALUED AT \$250,000 OR LESS AT THE END OF THE TAX YEAR

THESE THRESHOLDS ENSURE THAT ONLY SMALLER NONPROFITS WITH LIMITED FINANCIAL COMPLEXITY USE THE SIMPLIFIED APPLICATION.

ORGANIZATIONAL STRUCTURE AND ACTIVITIES

THE IRS REQUIRES THAT THE ORGANIZATION BE ORGANIZED AND OPERATED EXCLUSIVELY FOR EXEMPT PURPOSES, SUCH AS CHARITABLE, RELIGIOUS, EDUCATIONAL, OR SCIENTIFIC ACTIVITIES. ORGANIZATIONS ENGAGED IN CERTAIN TYPES OF ACTIVITIES OR THOSE THAT FALL UNDER SPECIFIC CATEGORIES ARE NOT ELIGIBLE. FOR EXAMPLE, CHURCHES, SCHOOLS, AND ORGANIZATIONS WITH COMPLEX STRUCTURES OR NONEXEMPT ACTIVITIES TYPICALLY CANNOT USE THE FORM 1023-EZ.

INELIGIBLE ORGANIZATIONS

CERTAIN ORGANIZATIONS ARE EXPLICITLY INELIGIBLE TO FILE FORM 1023-EZ. THESE INCLUDE:

- CHURCHES AND AFFILIATED ORGANIZATIONS
- SCHOOLS (INCLUDING PRESCHOOLS, ELEMENTARY, AND SECONDARY SCHOOLS)
- HOSPITALS AND MEDICAL RESEARCH ORGANIZATIONS
- ORGANIZATIONS THAT HAVE HAD THEIR TAX-EXEMPT STATUS AUTOMATICALLY REVOKED
- ORGANIZATIONS INVOLVED IN POLITICAL CAMPAIGNS OR SUBSTANTIAL LOBBYING

HOW TO COMPLETE THE FORM 1023-EZ ELIGIBILITY WORKSHEET

FILLING OUT THE FORM 1023 EZ ELIGIBILITY WORKSHEET REQUIRES CAREFUL ATTENTION TO DETAIL, ACCURACY, AND HONESTY. THE WORKSHEET CONSISTS OF A SERIES OF YES/NO QUESTIONS AND PROMPTS THAT HELP DETERMINE IF THE ORGANIZATION MEETS ALL IRS REQUIREMENTS FOR THE SIMPLIFIED APPLICATION.

STEP-BY-STEP PROCESS

1. **REVIEW ORGANIZATIONAL DOCUMENTS:** EXAMINE YOUR ARTICLES OF INCORPORATION, BYLAWS, AND MISSION STATEMENT TO CONFIRM THE ORGANIZATION'S PURPOSE ALIGNS WITH 501(C)(3) EXEMPT PURPOSES.
2. **ASSESS FINANCIAL DATA:** GATHER FINANCIAL STATEMENTS AND PROJECTIONS TO ENSURE GROSS RECEIPTS AND TOTAL ASSETS FALL WITHIN THE IRS THRESHOLDS.
3. **ANSWER ELIGIBILITY QUESTIONS:** RESPOND TO EACH ITEM ON THE WORKSHEET ACCURATELY, INCLUDING QUESTIONS ABOUT PRIOR REVOCATIONS, BUSINESS ACTIVITIES, AND FUNDRAISING METHODS.
4. **VERIFY INELIGIBLE ACTIVITIES:** CONFIRM THE ORGANIZATION IS NOT INVOLVED IN DISQUALIFYING ACTIVITIES SUCH AS POLITICAL CAMPAIGNS OR SUBSTANTIAL LOBBYING.
5. **CONFIRM COMPLIANCE:** ENSURE THE ORGANIZATION HAS NOT PREVIOUSLY HAD ITS TAX-EXEMPT STATUS REVOKED OR IS NOT A SUCCESSOR TO SUCH AN ORGANIZATION.

COMMON PITFALLS TO AVOID

ERRORS ON THE ELIGIBILITY WORKSHEET CAN LEAD TO UNNECESSARY COMPLICATIONS OR REJECTION. COMMON PITFALLS INCLUDE:

- UNDERESTIMATING GROSS RECEIPTS OR ASSETS
- MISCLASSIFYING ORGANIZATIONAL PURPOSE
- FAILING TO DISCLOSE PRIOR REVOCATIONS OR RELATED ORGANIZATIONS
- OVERLOOKING NONEXEMPT ACTIVITIES OR UNRELATED BUSINESS INCOME

COMMON QUESTIONS ON THE ELIGIBILITY WORKSHEET

THE FORM 1023 EZ ELIGIBILITY WORKSHEET INCLUDES SEVERAL CRITICAL QUESTIONS THAT DETERMINE YOUR ABILITY TO USE THE STREAMLINED FORM. UNDERSTANDING THESE QUESTIONS IS VITAL TO COMPLETING THE WORKSHEET CORRECTLY.

QUESTIONS ABOUT FINANCIAL THRESHOLDS

THE WORKSHEET ASKS IF THE ORGANIZATION EXPECTS TO HAVE ANNUAL GROSS RECEIPTS OF \$50,000 OR LESS FOR THE NEXT THREE YEARS AND IF THE TOTAL ASSETS ARE \$250,000 OR LESS. ANSWERING THESE QUESTIONS REQUIRES ACCURATE FINANCIAL FORECASTING AND CURRENT ASSET VALUATION.

QUESTIONS ABOUT ORGANIZATIONAL TYPE

APPLICANTS MUST INDICATE WHETHER THEY ARE CLASSIFIED AS A CHURCH, SCHOOL, HOSPITAL, OR SIMILAR INSTITUTION, AS THESE ENTITIES ARE EXCLUDED FROM FILING FORM 1023-EZ. THE WORKSHEET ALSO QUERIES ABOUT THE ORGANIZATION'S FORMATION AND OPERATIONAL PURPOSES TO CONFIRM ELIGIBILITY.

QUESTIONS ABOUT ACTIVITIES AND OPERATIONS

THE WORKSHEET INCLUDES QUESTIONS TO IDENTIFY DISQUALIFYING ACTIVITIES, SUCH AS POLITICAL CAMPAIGNING, SUBSTANTIAL LOBBYING, OR ENGAGING IN PROHIBITED BUSINESS ACTIVITIES. ACCURATE DISCLOSURE IS CRITICAL TO AVOID IRS PENALTIES OR APPLICATION DENIAL.

BENEFITS AND LIMITATIONS OF USING FORM 1023-EZ

THE FORM 1023 EZ ELIGIBILITY WORKSHEET HELPS IDENTIFY WHETHER AN ORGANIZATION CAN BENEFIT FROM THE STREAMLINED APPLICATION PROCESS, WHICH OFFERS SEVERAL ADVANTAGES BUT ALSO SOME LIMITATIONS.

BENEFITS OF FILING FORM 1023-EZ

- **SIMPLIFIED APPLICATION:** THE FORM 1023-EZ IS SHORTER AND EASIER TO COMPLETE THAN THE FULL FORM 1023.
- **FASTER PROCESSING TIMES:** THE IRS TYPICALLY PROCESSES FORM 1023-EZ APPLICATIONS MORE QUICKLY, OFTEN WITHIN A FEW WEEKS.
- **LOWER COST:** FILING FEES FOR FORM 1023-EZ ARE GENERALLY LOWER THAN THOSE FOR THE STANDARD FORM 1023.
- **REDUCED DOCUMENTATION:** LESS EXTENSIVE FINANCIAL AND NARRATIVE INFORMATION IS REQUIRED.

LIMITATIONS AND CONSIDERATIONS

DESPITE ITS ADVANTAGES, THE FORM 1023-EZ HAS SOME RESTRICTIONS:

- ONLY AVAILABLE TO SMALLER ORGANIZATIONS MEETING STRICT CRITERIA.
- LESS FLEXIBILITY FOR COMPLEX ORGANIZATIONAL STRUCTURES OR ACTIVITIES.
- LIMITED IRS REVIEW, WHICH MAY LEAD TO ISSUES IF THE ORGANIZATION DOES NOT FULLY COMPLY WITH 501(c)(3) REQUIREMENTS.
- NO FORMAL DETERMINATION LETTER FOR SOME TYPES OF ORGANIZATIONS, POTENTIALLY AFFECTING CREDIBILITY WITH DONORS AND GRANTMAKERS.

TIPS FOR SUCCESSFUL FORM 1023-EZ SUBMISSION

USING THE FORM 1023 EZ ELIGIBILITY WORKSHEET EFFECTIVELY AND PREPARING A THOROUGH APPLICATION CAN IMPROVE THE CHANCES OF APPROVAL AND EXPEDITE THE PROCESS.

PREPARE ACCURATE FINANCIAL INFORMATION

ENSURE ALL FINANCIAL DATA IS CURRENT AND ACCURATELY REFLECTS INCOME, EXPENSES, AND ASSET VALUES. INACCURATE FINANCIAL INFORMATION CAN LEAD TO INELIGIBILITY OR DELAYS.

CONFIRM ORGANIZATIONAL PURPOSE

REVIEW YOUR GOVERNING DOCUMENTS TO VERIFY THAT YOUR MISSION AND ACTIVITIES ALIGN WITH IRS EXEMPT PURPOSES. CLEARLY ARTICULATE THIS ALIGNMENT IN YOUR APPLICATION.

ANSWER ALL WORKSHEET QUESTIONS HONESTLY

COMPLETE THE ELIGIBILITY WORKSHEET WITH FULL TRANSPARENCY. MISREPRESENTING FACTS CAN LEAD TO APPLICATION DENIAL OR FUTURE REVOCATION OF TAX-EXEMPT STATUS.

CONSULT PROFESSIONAL ADVICE IF NEEDED

IF THERE IS ANY UNCERTAINTY ABOUT ELIGIBILITY OR THE APPLICATION PROCESS, SEEKING ADVICE FROM A NONPROFIT ATTORNEY OR TAX PROFESSIONAL CAN BE VALUABLE TO AVOID COSTLY MISTAKES.

MAINTAIN RECORDS

KEEP COPIES OF ALL DOCUMENTS SUBMITTED AND CORRESPONDENCE WITH THE IRS FOR FUTURE REFERENCE AND COMPLIANCE PURPOSES.

FREQUENTLY ASKED QUESTIONS

WHAT IS THE PURPOSE OF THE FORM 1023-EZ ELIGIBILITY WORKSHEET?

THE FORM 1023-EZ ELIGIBILITY WORKSHEET HELPS ORGANIZATIONS DETERMINE IF THEY QUALIFY TO FILE THE SIMPLIFIED FORM 1023-EZ FOR TAX-EXEMPT STATUS UNDER SECTION 501(c)(3).

WHO CAN USE THE FORM 1023-EZ ELIGIBILITY WORKSHEET?

SMALL ORGANIZATIONS SEEKING FEDERAL TAX-EXEMPT STATUS AS A 501(c)(3) CAN USE THE WORKSHEET TO ASSESS THEIR ELIGIBILITY FOR FILING FORM 1023-EZ INSTEAD OF THE STANDARD FORM 1023.

WHAT ARE SOME KEY CRITERIA CHECKED IN THE FORM 1023-EZ ELIGIBILITY WORKSHEET?

KEY CRITERIA INCLUDE THE ORGANIZATION'S GROSS RECEIPTS BEING \$50,000 OR LESS ANNUALLY, TOTAL ASSETS UNDER \$250,000, AND THE ORGANIZATION NOT BEING A CHURCH, SCHOOL, OR HOSPITAL.

IS THE FORM 1023-EZ ELIGIBILITY WORKSHEET MANDATORY BEFORE FILING FORM 1023-EZ?

YES, COMPLETING THE ELIGIBILITY WORKSHEET IS MANDATORY AS IT ENSURES THAT THE ORGANIZATION MEETS ALL THE IRS REQUIREMENTS TO FILE FORM 1023-EZ.

WHERE CAN I FIND THE FORM 1023-EZ ELIGIBILITY WORKSHEET?

THE ELIGIBILITY WORKSHEET IS AVAILABLE ON THE IRS WEBSITE AS PART OF THE FORM 1023-EZ INSTRUCTIONS AND CAN BE ACCESSED AND COMPLETED ONLINE OR DOWNLOADED AS A PDF.

WHAT HAPPENS IF AN ORGANIZATION INCORRECTLY COMPLETES THE FORM 1023-EZ ELIGIBILITY WORKSHEET?

IF AN ORGANIZATION INCORRECTLY DETERMINES ELIGIBILITY AND FILES FORM 1023-EZ, THE IRS MAY REJECT THE APPLICATION OR REVOKE TAX-EXEMPT STATUS, REQUIRING THE ORGANIZATION TO FILE THE FULL FORM 1023.

CAN AN ORGANIZATION WITH FOREIGN ACTIVITIES QUALIFY USING THE FORM 1023-EZ ELIGIBILITY WORKSHEET?

GENERALLY, ORGANIZATIONS WITH FOREIGN ACTIVITIES OR OPERATIONS ARE NOT ELIGIBLE TO USE FORM 1023-EZ, AS INDICATED IN THE ELIGIBILITY CRITERIA ON THE WORKSHEET.

HOW OFTEN SHOULD AN ORGANIZATION REVIEW THE FORM 1023-EZ ELIGIBILITY WORKSHEET?

ORGANIZATIONS SHOULD COMPLETE THE ELIGIBILITY WORKSHEET BEFORE THEIR INITIAL APPLICATION AND REVIEW IT IF THEIR CIRCUMSTANCES CHANGE SIGNIFICANTLY BEFORE FILING TO ENSURE CONTINUED ELIGIBILITY.

ADDITIONAL RESOURCES

1. *MASTERING THE FORM 1023-EZ: A COMPREHENSIVE GUIDE TO ELIGIBILITY AND FILING*

THIS BOOK OFFERS A STEP-BY-STEP WALKTHROUGH OF THE FORM 1023-EZ ELIGIBILITY WORKSHEET, HELPING NONPROFITS UNDERSTAND THE CRITERIA FOR SIMPLIFIED IRS APPROVAL. IT COVERS COMMON PITFALLS AND PROVIDES PRACTICAL TIPS FOR ACCURATE COMPLETION. READERS WILL GAIN CONFIDENCE IN NAVIGATING THE COMPLEXITIES OF NONPROFIT TAX-EXEMPT STATUS APPLICATIONS.

2. *THE NONPROFIT'S GUIDE TO IRS FORM 1023-EZ ELIGIBILITY*

DESIGNED FOR SMALL TO MID-SIZED NONPROFITS, THIS GUIDE EXPLAINS THE NUANCES OF THE FORM 1023-EZ ELIGIBILITY WORKSHEET IN CLEAR, ACCESSIBLE LANGUAGE. IT INCLUDES SAMPLE WORKSHEETS AND REAL-LIFE EXAMPLES TO CLARIFY ELIGIBILITY REQUIREMENTS. THE BOOK ALSO DISCUSSES THE IMPLICATIONS OF CHOOSING THE EZ FORM VERSUS THE FULL FORM 1023.

3. *IRS FORM 1023-EZ EXPLAINED: ELIGIBILITY, FILING, AND COMPLIANCE*

THIS RESOURCE DIVES INTO THE ELIGIBILITY WORKSHEET WITH DETAILED EXPLANATIONS OF EACH QUESTION AND REQUIREMENT. IT EMPHASIZES COMPLIANCE AND ACCURACY TO PREVENT DELAYS OR REJECTIONS IN THE IRS REVIEW PROCESS. NONPROFIT FOUNDERS AND CONSULTANTS WILL FIND CHECKLISTS AND TIPS TO STREAMLINE THEIR APPLICATIONS.

4. *NAVIGATING NONPROFIT TAX EXEMPTION: FORM 1023-EZ ELIGIBILITY AND BEYOND*

FOCUSING ON THE ELIGIBILITY CRITERIA FOR FILING FORM 1023-EZ, THIS BOOK ALSO EXPLORES BROADER THEMES OF NONPROFIT TAX LAW AND ORGANIZATIONAL BEST PRACTICES. ITS COMPREHENSIVE APPROACH PREPARES APPLICANTS NOT ONLY TO QUALIFY BUT TO MAINTAIN GOOD STANDING WITH THE IRS POST-APPROVAL. PRACTICAL ADVICE ON RECORD-KEEPING AND REPORTING IS INCLUDED.

5. *FORM 1023-EZ ELIGIBILITY WORKSHEET DEMYSTIFIED*

THIS TITLE BREAKS DOWN THE ELIGIBILITY WORKSHEET QUESTION BY QUESTION, MAKING IT EASIER FOR NONPROFITS TO ASSESS THEIR QUALIFICATION STATUS. IT HIGHLIGHTS COMMON ERRORS AND OFFERS STRATEGIES TO ADDRESS BORDERLINE CASES. THE BOOK IS IDEAL FOR FIRST-TIME FILERS WHO WANT TO AVOID UNNECESSARY COMPLICATIONS.

6. *THE ESSENTIAL HANDBOOK FOR FORM 1023-EZ ELIGIBILITY AND FILING*

COVERING THE ENTIRE ELIGIBILITY WORKSHEET IN DETAIL, THIS HANDBOOK EQUIPS READERS WITH THE KNOWLEDGE TO COMPLETE THE FORM CORRECTLY THE FIRST TIME. IT ALSO DISCUSSES RECENT IRS UPDATES AFFECTING ELIGIBILITY AND FILING PROCEDURES. NONPROFIT PROFESSIONALS WILL APPRECIATE THE PRACTICAL EXAMPLES AND FAQs.

7. *SMALL NONPROFITS AND FORM 1023-EZ: ELIGIBILITY AND APPLICATION STRATEGIES*

TARGETED AT SMALL NONPROFIT ORGANIZATIONS, THIS BOOK FOCUSES ON ELIGIBILITY WORKSHEET CRITERIA RELEVANT TO

THEIR UNIQUE CIRCUMSTANCES. IT OFFERS GUIDANCE ON HOW TO DEMONSTRATE COMPLIANCE WITH IRS REQUIREMENTS EFFECTIVELY. THE AUTHOR INCLUDES TIPS ON PREPARING SUPPORTING DOCUMENTATION TO ACCOMPANY THE EZ FORM.

8. *UNDERSTANDING IRS ELIGIBILITY FOR FORM 1023-EZ: A PRACTICAL GUIDE*

THIS GUIDE SIMPLIFIES THE LEGAL AND REGULATORY LANGUAGE SURROUNDING FORM 1023-EZ ELIGIBILITY. IT PROVIDES CLEAR INTERPRETATIONS OF IRS INSTRUCTIONS AND CRITERIA, HELPING NONPROFITS AVOID COMMON MISUNDERSTANDINGS. THE BOOK ALSO OFFERS ADVICE ON WHAT TO DO IF AN ORGANIZATION DOES NOT MEET EZ ELIGIBILITY.

9. *COMPLETING THE FORM 1023-EZ ELIGIBILITY WORKSHEET: TIPS AND BEST PRACTICES*

FOCUSING EXCLUSIVELY ON THE ELIGIBILITY WORKSHEET, THIS BOOK OFFERS BEST PRACTICES TO ENSURE ACCURACY AND COMPLETENESS. IT INCLUDES TROUBLESHOOTING ADVICE FOR QUESTIONS THAT OFTEN CAUSE CONFUSION. READERS WILL BENEFIT FROM SAMPLE ANSWERS AND A CHECKLIST TO VERIFY THEIR READINESS BEFORE SUBMISSION.

Form 1023 Ez Eligibility Worksheet

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form 1023 ez eligibility worksheet: *How to Apply to the 501C3--- 1023EZ* Felicia Moses, 2017-12-10 The procedure for gaining tax-exempt status can be lengthy and complex -- requiring time, money, and a certain level of technical expertise in the legal and tax implications involved. Once the IRS grants tax-exempt status, the organization must follow specific operational rules, which require careful oversight and ongoing professional assistance. Despite these obstacles, the result can make a phenomenal difference to achievement of organizational goals. <http://smallbusiness.findlaw.com/incorporation-and-legal-structures/becoming-a-tax-exempt-organization.html> (Quote)

form 1023 ez eligibility worksheet: Tax Planning and Compliance for Tax-Exempt Organizations Jody Blazek, 2019-03-11 An essential, timesaving guide for accountants, lawyers, nonprofit executives and directors, consultants, and volunteers This book is an indispensable guide to navigating the complex maze of nonprofit tax rules and regulations. A clear and fully cited description of the requirements for the various categories of tax-exempt entities from public charities, private foundations, civic associations, business leagues, and social clubs to title-holding companies and governmental entities can be found. Practical guidance on potential for income tax on revenue-producing enterprises along with explanations of many exceptions to taxability is provided. Issues raised by Internet activity, advertising, publishing, providing services, and much more are explained. This useful guide covers the many significant issues facing nonprofit organizations, including compensation and possible private inurement, affiliation, separations and mergers, donor disclosures, lobbying and electioneering, and employment taxes. Offers a supplemental, annual update to keep subscribers current on relevant changes in IRS forms, requirements, and related tax procedures Includes easy-to-use checklists highlighting such critical concerns as tax-exempt eligibility, reporting to the IRS, and comprehensive tax compliance issues Features a variety of sample documents for private foundations, including penalty abatement requests and sharing space agreements Provides helpful practice aids, such as a comparison of the differences between public and private charities, charts reflecting lobbying limits for different types of entities, and listings of rulings and cases that illustrate permissible activity for each type of organizations compared to impermissible activity Filled with practical tips and suggestions for

handling such critical situations as preparing for and surviving an IRS examination, *Tax Planning and Compliance for Tax-Exempt Organizations*, Fifth Edition provides guidance for the significant issues facing nonprofit organizations.

form 1023 ez eligibility worksheet: Tax Planning and Compliance for Tax-Exempt Organizations 2016 Cumulative Supplement Jody Blazek, 2016-04-25 An essential, timesaving guide for accountants, lawyers, nonprofit executives and directors, consultants, and volunteers, the *Tax Planning and Compliance for Tax-Exempt Organizations: Rules, Checklists, and Procedures*, Fifth Edition is an indispensable guide to navigating the complex maze of nonprofit tax rules and regulations. Along with clear, concise instructions for filing Forms 990 and other important IRS forms and documents, this practical guide covers the significant issues facing nonprofit organizations, including unrelated business income, private inurement, affiliations, and employment taxes. It also provides practical guidance on obtaining the tax exemption; reporting to boards, auditors, and the IRS; testing ongoing tax compliance; and managing lobbying expenditure.

form 1023 ez eligibility worksheet: Starting Your Nonprofit: a workbook to guide you through a million exciting tasks Emily Hibard, MPA, 2015-05-15 Use Emily Hibard's guide book and get your 501(c)(3) nonprofit organization up and running.

form 1023 ez eligibility worksheet: Starting Your Nonprofit: Oregon Emily Hibard, MPA, 2020-09-26 Starting Your Nonprofit: Oregon will help you launch your Oregon-based 501(c)(3) nonprofit organization in ten steps, four months, and for way less than a thousand bucks.

form 1023 ez eligibility worksheet: Start and Grow Your 501(c)(3) Nonprofit Franklin Henry, 2025-07-04 What would happen if your passion for helping others became a legally recognized, fully operational nonprofit organization, one that could raise funds, win grants, and change lives at scale? *How to Start a 501(c)(3) Nonprofit Organization* is the complete, no-fluff, step-by-step guide for mission-driven individuals who are ready to turn their vision into a tax-exempt nonprofit that truly makes an impact. Whether you're just beginning your journey or you're overwhelmed by the maze of IRS forms, board responsibilities, and compliance requirements, this book delivers practical, legal, and strategic guidance to help you launch and lead with confidence. It walks you through every stage of starting a nonprofit, from defining your mission and incorporating your entity, to filing IRS Form 1023 or 1023-EZ, building your board, raising funds legally, and growing your organization with sustainability and clarity. Inside, you'll discover:

- * The difference between nonprofit and for-profit models—and why mindset matters
- * How to choose the right legal structure (corporation, trust, or association)
- * Step-by-step instructions for obtaining 501(c)(3) tax-exempt status
- * How to draft effective bylaws, governance policies, and a strong board
- * Fundraising strategies that comply with legal regulations and donor expectations
- * Budgeting, accounting, and financial transparency essentials
- * Tools to avoid burnout and lead with mission-focused purpose

This is not a generic overview, it's a comprehensive blueprint for aspiring nonprofit founders who want to build something meaningful, sustainable, and fully compliant with U.S. federal and state law. No fluff. No shortcuts. Just the exact knowledge and steps you need to build a successful 501(c)(3) organization from the ground up. If you're ready to stop dreaming and start doing, this book is your essential companion. Perfect for social entrepreneurs, changemakers, faith leaders, community organizers, and first-time nonprofit founders. Start your nonprofit the right way with clarity, confidence, and long-term impact.

form 1023 ez eligibility worksheet: Private Foundations Bruce R. Hopkins, Jody Blazek, 2017-10-27 The must-have tax law reference for private foundations, updated for 2017 *Private Foundations* provides an authoritative reference and extensive analysis of tax law and compliance in the private foundations arena, with a wealth of practical tools to streamline applications, filing, and reporting. This 2017 Cumulative Supplement captures the latest regulatory developments for easy reference, with coverage of tax-exempt status, the self-dealing rules, mandatory distribution, jeopardizing investments, taxable expenditures, annual reporting to the IRS, winding up a foundation's affairs, and much more. Comprehensive line-by-line instructions are included for a variety of exemption applications and tax forms, and easy-to-use checklists highlight areas of critical

concern to help you avoid oversights. Sample documents are provided to guide the composition of organizational bylaws and various letters, and completed IRS forms provide practical reference for side-by-side comparison. With comprehensive, up-to-date coverage of the private foundations space alongside helpful tools and visual reference, this book is a resource every foundation's needs. Written by two of the nation's leading authorities on private foundations, this supplement provides essential guidance you can trust. Clear, concise instructions focused on real-world use makes this reference a critical companion for those tasked with the responsibility of maintaining a foundation's tax-exempt status and staying out of regulatory difficulties. Learn the latest guidelines for compliance, reporting, and eligibility Access the latest regulatory changes quickly and easily Organize reporting and applications with checklists and sample forms Find valuable tools and reference for all aspects of private foundation compliance Increasing IRS scrutiny makes compliance a more critical issue than ever before. An organization's tax-exempt status is generally vital to its continued operation, and a single oversight can put the future in jeopardy and staying out of regulatory difficulties. Private Foundations provides detailed instructions, examples, and much-needed answers on all aspects of private foundation tax law and compliance.

form 1023 ez eligibility worksheet: How to Form a Nonprofit Corporation (National Edition) Anthony Mancuso, 2021-05-14 Form a 501(c)(3) tax-exempt nonprofit in your state You've got a cause you care about—now you just need the legal status that will help your organization raise money to further that cause. Here, you'll find all the forms and information you need to create a tax-exempt nonprofit for your group. Learn how to form a nonprofit corporation in any state and gain 501(c)(3) tax-exempt status with the IRS. We provide step-by-step instructions for both IRS Form 1023 and the streamlined Form 1023-EZ federal tax exemption application. This edition covers the new required online filing for the Form 1023. With this book you can: choose a legal name prepare articles of incorporation create your bylaws obtain federal and state tax-exempt status prepare minutes for your organizational meeting establish a corporate records book, and handle postincorporation filings and tasks. With Downloadable forms: Forms to help you form your nonprofit are included both in the book and online details inside.

form 1023 ez eligibility worksheet: How to Start a California Nonprofit: 2025 Edition Emily Hibard, MPA, 2025-07-01 If you want to start a California nonprofit, this is the guidebook to use. Emily Hibard simplifies a complicated process into nine easy-to-follow steps. Complete all nine steps in 3-6 months. The filing fees will cost you between \$400-725.

form 1023 ez eligibility worksheet: How to Form a Nonprofit Corporation in California Anthony Mancuso, 2021-04-27 Form a California nonprofit corporation Tens of thousands of arts groups, educators, social service agencies, environmental groups, and others have used this bestselling book to form their California nonprofit. Your group can too. Use this book to form your California nonprofit corporation and obtain your federal and state tax exemptions. We provide step-by-step instructions for both the longer IRS Form 1023 and the streamlined IRS Form 1023-EZ application. This edition covers the new required online filing for the Form 1023. How to Form a Nonprofit Corporation in California shows you how to: choose a legal name prepare articles of incorporation create your bylaws obtain federal and state tax-exempt status prepare minutes for your organizational meeting establish a corporate records book, and handle postincorporation filings and tasks. With downloadable forms: Forms to help you form your nonprofit are included both in the book and online (details inside).

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understand the nuances of NFP accounting and financial reporting. Neither overly technical nor complex, this comprehensive and easy-to-read practical guide provides desperately needed information to a wide range of NFP stakeholders such as those who handle the bookkeeping and accounting functions, manage an NFP organization, provide funds or services to NFPs, or regulate NFP organizations. It covers topics such as the four required NFP financial statements, accounting for different types of revenue including conditional, restricted, and in-kind donations and sponsorships, IRS reporting on forms 990, 990-T and 990-PF, and how to understand and prepare for different types of audits. Including a glossary of important terms that are vital to running a successful NFP, and drawn from the author's decades of experience focused solely on the NFP sector, this is an indispensable guide for NFP leaders and staff, donors and grantors, regulatory agencies, consultants, accountants, bookkeepers, bankers, and any professionals whose work intersects the NFP sector.

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