How To Use This Book

Few people will need to read every page of this book.

It is a good idea to read Section I first. The information presented in Section I will help you decide if 501(c)(3) status is right for your organization, help you get ready to apply, and decide which application form to use.
- Chapter 1 - 501(c)(3) - Are You Sure?
- Chapter 2 - Things To Do Before Applying
- Chapter 3 - Which Form 1023 Should You Use?

    ~If your group is very small, and plans to stay very small, the IRS may not require a 501(c)(3) application. Be very careful, though; an annual return **is** required. Take a look at Application Not Required in the Handbook.

    ~If your organization is affiliated with a state, regional or national organization, you may not need to prepare your own 501(c)(3) application. Take a look at Group Exemptions in the Handbook. (Note: if your organization has had its tax exempt status automatically revoked, you cannot regain it through a group ruling.)

Section II is for those who opt for the short form, 1023-EZ. If you know you will be using the 1023-EZ, and feel ready to start, you will find help here with:
- Chapter 4 - Form 1023-EZ Basics
- Chapter 5 - Form 1023-EZ Page-by-Page
- Chapter 6 - Form 1023-EZ Processing
- Chapter 7 - Miscellaneous Form 1023-EZ Information

Section III will help long-form 1023 filers:
- Chapter 9 starts with General Guidelines and goes on to a Page-by-Page discussion.
- Chapter 10 discusses four out of the eight Form 1023 Schedules.
- Chapter 11 provides a few hints the IRS does not provide for using the Interactive Form 1023
- Chapter 12 is about IRS processing of Form 1023 and covers Submitting A Complete Application, Screening, how to handle Inquiry Letters, and Less Common ways the IRS closes exemption applications.

How To Use This Book, cont.

Once you have submitted your Form 1023, Chapter 12 may provide insight into what to expect as the IRS processes your exemption application.

Section IV, Your 501(c)(3) is Granted, mentions a few housekeeping items to take care of once your 501(c)(3) application has been approved. The information in Section IV applies to both long-form 1023 and 1023-EZ filers.

Organizations seeking reinstatement of exempt status after automatic revocation will want to read Section V.
- Chapter 13, IRS Reinstatement Guidance
- Chapter 14, Streamlined Retroactive Reinstatement
- Chapter 15, Retroactive Reinstatement (Within 15 Months of Revocation)
- Chapter 16, Retroactive Reinstatement (Not Within 15 Months)
- Chapter 17, Post-Mark Date Reinstatement
- My personal advice appears in Chapter 19, Reinstatement Application Advice

Section VI is new. In 2007, I published an ebook called Prepare Your Own Advance Ruling Follow Up. I no longer sell that book, but have incorporated much of that detailed information on foundation status issues in a new Section about IRS Form 8940, Request for Miscellaneous Determination. I do not cover the portions of Form 8940 aimed at private foundations or 509(a)(3) organizations, but you will find detailed information to help with the following miscellaneous determinations:
- Chapter 20, Form 8940, Part II, Question 8d, Exemption from Form 990 Filing Requirements
- Chapter 21, Form 8940, Part II, Question 8e, Advance Approval of Unusual Grants
- Chapter 22, Form 8940, Part II, Question 8g, Reclassification of Foundation Status
- Chapter 23, Form 8940, Part II, Questions 8h and 8i, 507(b)(1)(B) Termination of Private Foundation Status

As always, the Exempt Status Handbook contains explanations of important 501(c)(3) concepts to supplement the discussions of specific IRS forms. Links to Handbook topics throughout the ebook provide more detailed information to help you understand and fill out your 501(c)(3) application.

How To Use This Book, cont.

Glance at the Table of Contents and at the list of topics in the Handbook. More than a glossary, but less than an encyclopedia, the Handbook contains useful information that did not fit into the "Page by Page" discussions of Forms 1023, 8940 and 1023-EZ. If a chapter or Handbook topic specifically covers your type of group, or a concern you have, read it. Keep the book handy while you fill out Form 1023. As questions come up, you can turn to the appropriate section of the ebook.

Because this is an ebook, most page numbers within the text are hyperlinks; if you click on them, you will go there. (Float your mouse pointer over a page number to see specific instructions for your own computer.) Many web addresses (urls) are also hyperlinks; if you click on them while your computer is signed onto the Internet, you will go there. Hyperlinks that take you to another part of this book are distinguished from Internet hyperlinks by a curly underline. **To make it easier to find your way back, make a note of the page you are about to leave.** All links were working when this book was first published - keep in mind, however, that broken Internet links are an unavoidable fact of life.

Some portions of this book (for instance, Section VI, about IRS Form 8940, Request for Miscellaneous Determination, or the Handbook entries on Change of Accounting Period, Filing Requirements or Unrelated Business Income) will be useful even after your organization has received recognition under 501(c)(3).

No index or glossary for this book has been provided. Use the built-in "find" function in the Edit menu (older versions of Microsoft Word) or at the far right within the Home tab (Microsoft Word 2007 and later).

If you are using the pdf version of the book, the page numbers and other internal hyperlinks may not work, but there is still a search function that you can use, and web addresses (urls) should still work if you are using the book while your computer is signed onto the Internet.