Form 1023-EZ Eligibility Worksheet
(Must be completed prior to completing Form 1023-EZ)

If you answer "Yes" to any of the worksheet questions, you are not eligible to apply for exemption under section 501(c)(3) using Form 1023-EZ. You must apply on Form 1023. If you answer "No" to all of the worksheet questions, you may apply using Form 1023-EZ.

1.	**Do you project that your annual gross receipts will exceed $50,000 in any of the next 3 years?** Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses. You should consider this year and the next 2 years.	☐ **Yes**	☐ **No**
2.	**Have your annual gross receipts exceeded $50,000 in any of the past 3 years?**	☐ **Yes**	☐ **No**
3.	**Do you have total assets the fair market value of which is in excess of $250,000?** Total assets include cash, accounts receivable, inventories, bonds and notes receivable, corporate stocks, loans receivable, other investments, depreciable and depletable assets, land, buildings, equipment, and any other assets.	☐ **Yes**	☐ **No**
4.	**Were you formed under the laws of a foreign country (U.S. territories are not considered foreign countries)?** You are formed under the laws of a foreign country if you are not formed under the laws of (1) the United States, its states, or territories; (2) federally recognized Indian tribal or Alaskan native governments; or (3) the District of Columbia.	☐ **Yes**	☐ **No**
5.	**Is your mailing address in a foreign country (U.S. territories are not considered foreign countries)?** Your mailing address is the address where all correspondence will be sent.	☐ **Yes**	☐ **No**
6.	**Are you a successor to, or controlled by, an entity suspended under section 501(p) (suspension of tax-exempt status of terrorist organizations)?** Section 501(p)(1) suspends the exemption from tax under section 501(a) of any organization described in section 501(p)(2). An organization is described in section 501(p)(2) if the organization is designated or otherwise individually identified (1) under certain provisions of the Immigration and Nationality Act as a terrorist organization or foreign terrorist organization; (2) in or pursuant to an Executive Order which is related to terrorism and issued under the authority of the International Emergency Economic Powers Act or section 5 of the United Nations Participation Act of 1945 for the purpose of imposing on such organization an economic or other sanction; or (3) in or pursuant to an Executive Order issued under the authority of any federal law, if the organization is designated or otherwise individually identified in or pursuant to the Executive Order as supporting or engaging in terrorist activity (as defined in the Immigration and Nationality Act) or supporting terrorism (as defined in the Foreign Relations Authorization Act) and the Executive Order refers to section 501(p)(2). Under section 501(p)(3) of the Code, suspension of an organization's tax exemption begins on the date of the first publication of a designation or identification with respect to the organization, as described above, or the date on which section 501(p) was enacted, whichever is later. This suspension continues until all designations and identifications of the organization are rescinded under the law or Executive Order under which such designation or identification was made.	☐ **Yes**	☐ **No**

7.	**Are you organized as an entity other than a corporation, unincorporated association, or trust?** Answer "Yes" if you are organized as an LLC under the laws of the state in which you were formed.	☐ **Yes**	☐ **No**
8.	**Are you formed as a for-profit entity?**	☐ **Yes**	☐ **No**
9.	**Are you a successor to a for-profit entity?** You are a successor if you have: 1. Substantially taken over all of the assets or activities of a for-profit entity; 2. Been converted or merged from a for-profit entity; or 3. Installed the same officers, directors, or trustees as a for-profit entity that no longer exists.	☐ **Yes**	☐ **No**
10.	**Were you previously revoked or are you a successor to a previously revoked organization (other than an organization the tax-exempt status of which was automatically revoked for failure to file a Form 990-series return for 3 consecutive years)?** Do not check "Yes" if your previous revocation, or your predecessor's revocation, was an automatic revocation (pursuant to section 6033(j)) for failing to satisfy Form 990-series filing requirements for 3 consecutive years.	☐ **Yes**	☐ **No**
11.	**Are you currently recognized as tax exempt under another section of IRC 501(a) or were you previously exempt under another section of IRC 501(a)?**	☐ **Yes**	☐ **No**

12.	**Are you a church or a convention or association of churches described in section 170(b)(1)(A)(i)?** There is no single definition of the word "church" for tax purposes; however, the characteristics generally attributed to churches include: • A distinct legal existence, • A recognized creed and form of worship, • A definite and distinct ecclesiastical government, • A formal code of doctrine and discipline, • A distinct religious history, • A membership not associated with any other church or denomination, • Ordained ministers ministering to the congregation, • Ordained ministers selected after completing prescribed courses of study, • A literature of its own, • Established places of worship, • Regular congregations, • Regular religious services, • Sunday schools for the religious instruction of the young, and • Schools for the preparation of ministers. Although it is not necessary that each of the above characteristics be present, a congregation or other religious membership group that meets regularly for religious worship is generally required. A church includes mosques, temples, synagogues, and other forms of religious organizations. For more information, see Pub. 1828.	**☐ Yes**	**☐ No**
13.	**Are you a school, college, or university described in section 170(b)(1)(A)(ii)?** An organization is a school if it: 1. Presents formal instruction as its primary function, 2. Has a regularly scheduled curriculum, 3. Has a regular faculty of qualified teachers, 4. Has a regularly enrolled student body, and 5. Has a place where educational activities are regularly carried on. The term "school" includes primary schools, secondary schools, preparatory schools, high schools, colleges, and universities. It does not include organizations engaged in both educational and non-educational activities, unless the latter are merely incidental to the educational activities.	**☐ Yes**	**☐ No**

14.	**Are you a hospital or medical research organization described in section 170(b)(1)(A)(iii) or a hospital organization described in section 501(r)(2)(A)(i)?** An organization is a hospital described in section 170(b)(1)(A)(iii) if its principal purpose or function is providing medical or hospital care, or medical education or research. Medical care includes treatment of any physical or mental disability or condition, on an inpatient or outpatient basis. Thus, if an organization is a rehabilitation institution, outpatient clinic, or community mental health or drug treatment center, it is a hospital if its principal function is providing treatment services as described above. A hospital does not include convalescent homes, homes for children or the aged, or institutions whose principal purpose or function is to train handicapped individuals to pursue a vocation. An organization is a medical research organization described in section 170(b)(1)(A)(iii) if its principal purpose or function is the direct, continuous, and active conduct of medical research in conjunction with a hospital. The hospital with which the organization is affiliated must be described in section 501(c)(3), a federal hospital, or an instrumentality of a governmental unit, such as a municipal hospital. An organization is a hospital organization described in section 501(r)(2)(A)(i) if the organization operates a facility which is required by a state to be licensed, registered, or similarly recognized as a hospital.	**☐ Yes**	**☐ No**
15.	**Are you an agricultural research organization described in section 170(b)(1)(A)(ix)?** An organization is an agricultural research organization described in section 170(b)(1)(A)(ix) if it is an agricultural research organization directly engaged in the continuous active conduct of agricultural research (as defined in section 1404 of the Agricultural Research, Extension, and Teaching Policy Act of 1977) in conjunction with a land grant college or university (as defined in such section) or a non-land grant college of agriculture (as defined in such section), and during the calendar year in which the contribution is made such organization is committed to spend such contribution for such research before January 1 of the fifth calendar year which begins after the date such contribution is made.	**☐ Yes**	**☐ No**

16.	**Are you applying for exemption as a cooperative hospital service organization under section 501(e)?** A cooperative hospital service organization described in section 501(e) is organized and operated on a cooperative basis to provide its section 501(c)(3) hospital members one or more of the following activities. • Data processing. • Purchasing (including purchasing insurance on a group basis). • Warehousing. • Billing and collection (including purchasing patron accounts receivable on a recourse basis). • Food. • Clinical. • Industrial engineering. • Laboratory. • Printing. • Communications. • Record center. • Personnel (including selecting, testing, training, and educating personnel) services. A cooperative hospital service organization must also meet certain other requirements specified in section 501(e).	**☐ Yes**	**☐ No**
17.	**Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)?** An organization is a cooperative service organization of operating educational organizations if it is organized and operated solely to provide investment services to its members. Those members must be organizations described in section 170(b)(1)(A)(ii) or (iv) that are tax exempt under section 501(a) or whose income is excluded from taxation under section 115.	**☐ Yes**	**☐ No**

18.	**Are you applying for exemption as a qualified charitable risk pool under section 501(n)?** A qualified charitable risk pool is treated as organized and operated exclusively for charitable purposes. Check the appropriate box to indicate whether you are a charitable risk pool. A qualified charitable risk pool is an organization that: 1. Is organized and operated only to pool insurable risks of its members (not including risks related to medical malpractice) and to provide information to its members about loss control and risk management, 2. Consists only of members that are section 501(c)(3) organizations exempt from tax under section 501(a), 3. Is organized under state law authorizing this type of risk pooling, 4. Is exempt from state income tax (or will be after qualifying as a section 501(c)(3) organization), 5. Has obtained at least $1,000,000 in startup capital from nonmember charitable organizations, 6. Is controlled by a board of directors elected by its members, and 7. Is organized under documents requiring that: a. Each member be a section 501(c)(3) organization exempt from tax under section 501(a), b. Each member that receives a final determination that it no longer qualifies under section 501(c)(3) notify the pool immediately, and c. Each insurance policy issued by the pool provides that it will not cover events occurring after a final determination described in (b).	☐ **Yes**	☐ **No**

19.	**Are you requesting classification as a supporting organization under section 509(a)(3)?** A supporting organization (as defined in section 509(a)(3)) differs from the other types of public charities described in section 509. Instead of describing an organization that conducts a particular kind of activity or that receives financial support from the general public, section 509(a)(3) describes organizations that have established certain relationships in support of public charities described in section 509(a)(1) or 509(a)(2). Thus, an organization can qualify as a supporting organization (and not be classified as a private foundation) even though it may be funded by a single donor, family, or corporation. This kind of funding ordinarily would indicate private foundation status, but a section 509(a)(3) organization has limited purposes and activities, and gives up a significant degree of independence. A supporting organization is an organization that: 1. Is organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more specified organizations as described in section 509(a)(1) or 509(a)(2). These section 509(a)(1) and 509(a)(2) organizations are commonly called publicly supported organizations. 2. Has one of three types of relationships with one or more organizations described in section 509(a)(1) or 509(a)(2). It must be: a. Operated, supervised, or controlled by one or more section 509(a)(1) or 509(a)(2) organizations (Type I supporting organization); b. Supervised or controlled in connection with one or more section 509(a)(1) or 509(a)(2) organizations (Type II supporting organization); or c. Operated in connection with one or more section 509(a)(1) or 509(a)(2) organizations (Type III supporting organization). 3. Is not controlled directly or indirectly by disqualified persons (as defined in section 4946) other than foundation managers and other than one or more organizations described in section 509(a)(1) or 509(a)(2). See Pub. 557 for more information.	**☐ Yes**	**☐ No**
20.	**Is a substantial purpose of your activities to provide assistance to individuals through credit counseling activities such as budgeting, personal finance, financial literacy, mortgage foreclosure assistance, or other consumer credit areas?** These activities involve the education of the consumer on budgeting, personal finance, financial literacy, mortgage foreclosure assistance, or other consumer credit areas. It may also involve assisting the consumer in consolidating debt and negotiating between debtors and creditors to lower interest rates and waive late and over-limit fees.	**☐ Yes**	**☐ No**
21.	**Do you or will you invest 5% or more of your total assets in securities or funds that are not publicly traded?**	**☐ Yes**	**☐ No**
22.	**Do you participate, or intend to participate, in partnerships (including entities or arrangements treated as partnerships for federal tax purposes) in which you share losses with partners other than section 501(c)(3) organizations?**	**☐ Yes**	**☐ No**
23.	**Do you sell, or intend to sell carbon credits or carbon offsets?**	**☐ Yes**	**☐ No**
24.	**Are you a Health Maintenance Organization (HMO)?**	**☐ Yes**	**☐ No**

25.	**Are you an Accountable Care Organization (ACO), or an organization that engages in, or intends to engage in, ACO activities (such as participation in the Medicare Shared Savings Program (MSSP) or in activities unrelated to the MSSP described in Notice 2011-20, 2011-16 I.R.B. 652)?** ACOs are entities formed by groups of physicians, hospitals, and other health care service providers and suppliers to manage and coordinate the care provided to patients. For a discussion of tax law issues relating to ACOs, see Notice 2011-20 and FS-2011-11, available at *IRS.gov/uac/Tax-Exempt-Organizations-Participating-in-the-Medicare-Shared-Savings-Program-through-Accountable-Care-Organizations*.	☐ **Yes**	☐ **No**
26.	**Do you maintain or intend to maintain one or more donor advised funds?** In general, a donor advised fund is a fund or account that is owned and controlled by the organization but that is separately identified by reference to contributions of a donor or donors and with respect to which a donor (or any person appointed or designated by the donor) has or expects to have advisory privileges concerning the distribution or investment of amounts held in the fund or account by reason of the donor's status as a donor. For additional information, see Pub. 557. Check "No" if you are a governmental unit referred to in section 170(c)(1) or a private foundation referred to in section 509(a).	☐ **Yes**	☐ **No**
27.	**Are you organized and operated exclusively for testing for public safety and requesting a foundation classification under section 509(a)(4)?** Generally, these organizations test consumer products to determine their acceptability for use by the general public.	☐ **Yes**	☐ **No**
28.	**Are you requesting classification as a private operating foundation?** Private foundations lack general public support. What distinguishes a private operating foundation from other private foundations is that it engages directly in the active conduct of charitable, religious, educational, and similar activities (as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations). Private operating foundations are subject to more favorable rules than other private foundations in terms of charitable contribution deductions and attracting grants from private foundations. However, to be classified as a private operating foundation, an organization must meet certain tests. Additional information about private operating foundations is available at *IRS.gov/Charities-&-Non-Profits/Private-Foundations/Private-Operating-Foundations*.	☐ **Yes**	☐ **No**
29.	**Are you a private foundation applying for reinstatement after automatic revocation and requesting to change to a public charity foundation classification?** If you were a private foundation when you were automatically revoked, you must be reinstated as a private foundation. Once an organization is classified as a private foundation, it can only terminate its private foundation classification under the provisions of IRC 507. An organization that was erroneously classified as a private foundation can request correction of the error using Form 8940, Request for Miscellaneous Determination.	☐ **Yes**	☐ **No**
30.	**Are you applying for retroactive reinstatement of exemption under section 5 or 6 of Rev. Proc. 2014-11, after being automatically revoked?** Only organizations applying for reinstatement under section 4 or 7 of Rev. Proc. 2014-11 may use Form 1023-EZ. If you are applying for retroactive reinstatement under section 5 or 6 of Rev. Proc. 2014-11, you must submit the full Form 1023 along with the appropriate reasonable cause statement and a statement confirming you have filed the required annual returns as described in the revenue procedure.	☐ **Yes**	☐ **No**

31.	**Have you previously received a ruling or determination letter denying recognition of exemption?**	☐ **Yes**	☐ **No**
32.	**Have you previously been determined to be ineligible to file Form 1023-EZ?**	☐ **Yes**	☐ **No**
33.	**Are you conducting activities involving controlled substances (within the meaning of Schedule I and II of the Controlled Substances Act, 21 U.S.C.S. 801 et seq.) which are prohibited by federal law regardless of the legality under the law of the state in which such activity is conducted?**	☐ **Yes**	☐ **No**
34.	**Are you engaged in exchanging, creating, or distributing digital assets?**	☐ **Yes**	☐ **No**