

IRS REVISES FORM 1024; ANNUAL REVENUE PROCEDURES; NEW ISSUE SNAPSHOT; DEDUCTING CHARITABLE CONTRIBUTIONS: UNDERSTANDING YOUR RESPONSIBILITIES

Jan 18, 2022

IRS revises Form 1024, Application for Recognition of Exemption Under Section 501(a) or Section 521 of the Internal Revenue Code, as part of ongoing efforts to improve service

As part of ongoing efforts to improve service for the tax-exempt community, the Internal Revenue Service issued the revised [Form 1024, Application for Recognition of Exemption Under Section 501\(a\) or Section 521 of the Internal Revenue Code](#) and its instructions to allow electronic filing.

Beginning January 3, 2022, applications for recognition of exemption on Form 1024 must be submitted electronically online at [Pay.gov](#). The IRS will provide a 90-day grace period during which it will continue to accept paper versions of Form 1024 (Rev. 01-2018) and letter applications; however, after April 4 the Form 1024 must be submitted electronically.

As part of the revision, applications for recognition of exemption under Sections 501(c)(11), (14), (16), (18), (21), (22), (23), (26), (27), (28), (29) and 501(d) can no longer be submitted as letter applications. Instead, these requests must be made on the electronic Form 1024. Accordingly, organizations that are described in Section 501(c) (other than 501(c)(3) and (c)(4)) and 501(d) applying for tax-exempt status must now use the electronic Form 1024. Section 501(c)(3) organizations must continue to use [Form 1023](#) or [Form 1023-EZ](#), and Section 501(c)(4) organizations must continue to use [Form 1024-A](#). Those forms also must be filed electronically.

Also, organizations requesting determinations under Section 521 are now able to use the electronic Form 1024 instead of Form 1028, Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code.

See [News Release IR-2022-02](#) for additional details.

Annual Revenue Procedures

[Internal Revenue Bulletin 2022-1](#) released on January 3, 2022, included five revenue procedures of interest to Exempt Organizations:

- [Revenue Procedure 2022-1](#)
- [Revenue Procedure 2022-2](#)
- [Revenue Procedure 2022-4](#)
- [Revenue Procedure 2022-5](#)
- [Revenue Procedure 2022-7](#)

See [Exempt Organization Revenue Procedures](#) for further details.

New Issue Snapshot

[Private Foundations: Treatment of Qualifying Distributions IRC 4942\(h\)](#)

Issue Snapshots are IRS employee job aids that provide analysis and resources for a given technical tax issue. Visit [Issue Snapshots](#) on IRS.gov for a complete listing of available Issue Snapshots.

Deducting Charitable Contributions: Understanding Your Responsibilities

Donors often ask about contribution deductibility. The [Can I Deduct My Charitable Contributions](#) course explains the types of contributions that are deductible, which records to keep and how to report deductible contributions. Organizational leadership and volunteers should complete the [Tax-Exempt Organization Workshop](#) for important information on the benefits, limitations and expectations of tax-exempt organizations.

RELATED PRACTICE AREAS

- Non Profit Organizations

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