



Charities and Nonprofits

Tax information, tools, and resources for charities and other tax-exempt organizations.

Tax-Exempt Organization Search (TEOS)

Use the TEOS tool to find information on an organization's status and filings

**Search
Organizations**

Annual Filing & Forms

990-series forms, requirements and tips to help you complete your annual reporting and filing

**Finding
Filing Forms**

Employer Identification Number (EIN)

Get an EIN to apply for tax-exempt status and file returns. Be sure you are a legally formed organization before applying for an EIN

Apply

Tax Exemption

[Apply for Tax-Exempt Status](#)

How to apply for IRS recognition of tax-exempt status

[Lifecycle of an EO](#)

Information about five stages in an exempt organization's lifecycle

[Reinstate Tax-Exempt Status](#)

What to do if your tax-exempt status is revoked

Charitable Contributions

Charitable Contributions

Learn about tax-deductible charitable contributions

Noncash Charitable Contributions

Learn about making charitable contributions of property

Exempt Organization Types

Charitable Organizations — IRC 501(c)(3)

Organizations that are organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, educational or other specified purposes.

Churches & Religious Organizations — IRC 501(c)(3)

Churches and religious organizations are among the charitable organization that may qualify for exemption from federal income tax under Section 501(c)(3).

Private Foundations — IRC 501(c)(3)

Private foundations typically have a single major source of funding (usually gifts from one family or corporation) and most primarily make grants rather than directly operate charitable programs.

Political Organizations

A party, committee, association, fund or other organization organized and operated primarily for the purpose of directly or indirectly accepting contributions or making expenditures, or both, for an exempt function.

Other Nonprofits

Organizations meeting specified requirements may qualify for exemption under subsections other than Section 501(c)(3). These include social welfare organizations, civic leagues, social clubs, labor organizations and business leagues.

Education

Education Resources and Guidance

Find publications, forms and official guidance.

StayExempt.IRS.gov

Web-based mini courses for new and existing tax-exempt organizations.

Tax Exempt and Government Entities Issue Snapshots

Issue Snapshots are employee job aids that provide analysis and resources for a given technical tax issue.

Highlights

- [Tax-Exempt and Government Entities - Program & Accomplishments Letters](#)
- [Coronavirus Tax Relief for Exempt Organizations](#)
- [Compliance Program and Priorities](#)
- [Exempt Organization Updates](#)
- [A-Z Site Index](#)
- [Contact the IRS about Exempt Organizations](#)

Exempt Organization Update Newsletter

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