



THE CHURCH ATTORNEY®

501(c)(3) Tax-Exemption for Nonprofits & Ministries

Obtaining 501(c)(3) tax-exempt status for nonprofit entities and church ministries is easier, quicker and less expensive than ever before using the new streamlined application process from the IRS. This streamlined process, referred to as 1023 EZ, was recently introduced by the IRS for use by qualifying nonprofit entities. These entities include those entities which anticipate income for the first three years of not more than \$50,000 annually and which would not be required to file a Schedule if using the 1023 long form. This excludes churches, hospitals, and charitable trusts, among others.

1023 EZ is a 3 page form which is completed and filed online and which has no narratives to draft nor attachment requirements. The filing fee is reduced from the regular fee of \$400 to \$275.

This Firm has assisted dozens of nonprofit entities to successfully and quickly obtain 501(c)(3) tax-exempt status. The turn-around time for approval and receipt of a Letter of Determination using the 1023 EZ is about 20 days compared to approval using the long form 1023 which takes anywhere from 3 - 9 months, and sometimes even longer.

Contact our offices to learn whether your nonprofit or ministry entity qualifies for the 1023 EZ and for our assistance to quickly obtain 501(c)(3) status. Your entity not yet formed? We can help with that also!

This document contains general explanations of legal concepts only and does not purport to offer legal advice specific to your State. The Law Offices of Erika E. Cole, LLC attorneys are licensed to practice law in MD and DC. Consult an attorney licensed to practice law in the appropriate State if you need advice particular to the laws of that State.