



## News & Insights

### **Tax Attorney David Potts - In efforts to improve service for tax-exempt, the IRS issued the revised Form 1024**

January 26, 2022

#### **As part of ongoing efforts to improve service for the tax-exempt community, the Internal Revenue Service issued the revised Form 1024**

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.

### **Attorneys**

---

- David T. Potts