Other exempt organizations must file their information returns (Forms 990, 990-A, and 990-P) by the 15th day of the 5th full calendar month following the close of their annual accounting period (by the following May 15th for calendar year organizations).[3]

Annual returns are filed with the district director for the district where the organization's principal place of business is located.[4]

For the rules as to filing extensions, payment (where applicable) and filing requirements generally, see ¶ 2445 *et seq.*

1. Regs. § 1.6072-1.
2. Regs. § 1.6072-2.
3. Regs. § 1.6033-1(e).
4. Regs. § 1.6033-1.

¶ 7960. Determination, Revocation, and Recovery of Exempt Status.

An organization can't be sure it is exempt until a ruling or determination letter so stating is issued by the Treasury. This will ordinarily be issued only after the organization has filed a detailed application; although tentative or advance rulings will frequently be isued. Exemptions may be revoked or modified, and application may be filed to renew revoked exemptions.

¶ 7961. How exemption is determined. An organization isn't exempt from income tax merely because it is neither organized nor operated for profit. It is exempt only if its organization, purposes, and activities fall within one of the exempt categories listed in the Code. The exempt categories and the extent of the exemption applicable to each, have been previously noted (¶ 7900 *et seq.*)

The fact of exemption must generally be established by applying for and obtaining a Treasury ruling or determination to that effect. Until such a ruling or determination letter is issued, the organization must file an income tax return and pay any tax due. But when it is issued, the ruling or determination letter is effective as of the date the organization was formed if its purposes and activities satisfied the exemption requirements from its inception.[1]

1. IRS Doc. No. 5551, (10/64), p. 3.

¶ 7962. Application for exemption ruling or determination letter. All applications for exemption rulings or determination letters are filed with the local district director for the district in which is located the organization's office or place of business.[1] Only requests for rulings concerning feeder corporations, prohibited transactions, income accumulation, and unrelated business income should be sent to Washington by the taxpayer. These should be addressed to the Commissioner of Internal Revenue, Washington, D. C. 20224.[2]

Exemption applications must always be written, even where no official forms are provided. Oral requests won't be considered.[3]

Official application forms are provided for most cases. Where provided, the form should be used and the accompanying instructions should be followed.

Two copies of each major document required to be furnished by the official application form should be attached to the application. These include:

. . . Articles of incorporation or trust agreements.

. . . Bylaws.

. . . Classified receipts and expenditures for each year of operation and assets and liabilities at the end of each year.

If the organization has capital stock, the application also should show:

. . . The number and par value of shares of each class of stock.

. . . Consideration for which shares were issued.

. . . By whom held. Give shareholder's names and number of shares held if less than 10 shareholders.

. . . Whether organization certificate authorizes payment of dividends and whether any have been paid.

. . . Copy of stock certificates.

Group rulings are issued for national organizations including churches, Boy Scouts, and fraternal organizations. Local branches or lodges don't have to file separate exemption applications if covered by the group ruling.[4]

Applications for exemption may be withdrawn at any time before issuance of a ruling or determination letters. But the information submitted won't be returned and may be used by the district director on audit of the organization's tax returns.[5]

1. Regs. § 1.501(a)-1(a)(2); Rev. Proc. 62-30, CB 1962-2, 512.
2. Rev. Proc. 56-8, CB 1956-1, 102. IRS Doc. No. 5551, (10/64).
3. IRS Doc. No. 5551, (10/64), p. 4.
4. IRS Doc. No. 5551, (10/64).
5. IRS Doc. No. 5551, (10/64).

¶ 7963. Additional information required from charitable, religious, educational, etc., organizations. The exemption application