Department, through the Internal Revenue Service or the Social Security Department, supplies all the necessary forms that would have to be filed by the individual foundation. All of these forms are assigned a number or code letter and the references and identifications of these forms should be kept in mind.

(a) Form 1023 - This form is called the application for recognition of the tax-exempt status of a private foundation organized and operated under Section 501 (c)(3) of the Internal Revenue Code. If this report is filed it must be filed only once and generally should be filed within the first 24 months of the foundation's existence. This report should be completed with the help of an attorney and is normally filed within the first two years of operation. Under the strict terms of Section 501 of the Internal Revenue Code, the determination of the tax-exempt status of any organization is not allocated to any court or government agency, even the Internal Revenue Service. Due to this lack of direction on the