

Electronic Filing Now Required for IRS Form 1023 Exemption Application

February 07, 2020

Pursuant to IRS Rev. Proc. 2020-8, as of January 31, 2020, a Form 1023 *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*—which is used to apply for recognition of tax exemption as an entity described in § 501(c)(3)—may only be submitted electronically through Pay.gov, along with the required \$600 user fee. According to the IRS, the change is intended to reduce errors, provide a more efficient application process, and improve processing time. Completed paper versions of Form 1023 (as revised 12-2017) will continue to be accepted and processed only during a 90-day grace period ending April 30, 2020.

Previously, only the Form 1023-EZ *Streamlined Application for Recognition of Exemption* (for eligible organizations with annual gross receipts not exceeding \$50,000 and assets not exceeding \$250,000) required electronic filing.

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