

Request for Comments Regarding Application for Recognition of Exemption Under Section 501(c)(3) of the Code

Announcement 2002-103

The Internal Revenue Service (IRS) is revising Form 1023, *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, and *Instructions for Form 1023*. To ensure that this process considers the needs of all who have an interest in the application filed by organizations to obtain recognition of exemption from federal income tax under § 501(c)(3) of the Internal Revenue Code, we are seeking comments from exempt organizations, practitioners, state regulators, vendors, and others.

This Announcement corrects Announcement 2002-92, 2002-41 I.R.B. 709, by amending the electronic email address to which comments may be sent.

BACKGROUND

In order to be recognized as exempt from federal income tax under § 501(a) as an organization described in § 501(c)(3), the law requires that most organizations submit an application with a detailed statement of their proposed activities sufficient to establish that they qualify for exemption. This draft application and accompanying instructions takes into consideration

this requirement and comments we previously received from those involved in the application process with suggestions for improvements.

REQUEST FOR PUBLIC COMMENT

The IRS requests comments from exempt organizations, practitioners, and all interested stakeholders on proposed revisions to the current Form 1023 and Instructions. The proposed revisions have been posted on the IRS website, at www.irs.gov/eo.

Interested parties should provide a statement explaining their interest in the Form 1023 and any information that will be useful in revising it. We are particularly interested in comments that address the following:

1. Ease of comprehension,
2. Customer burden,
3. Technical accuracy, and
4. Sufficiency of information requested.

Public comments should be submitted in writing on or before December 2, 2002, to the following address:

Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224
Attn: Amy Henchey — Form 1023
Announcement
T:EO:CEO

Comments may also be sent via electronic mail to tege.eo2@irs.gov.

DRAFTING INFORMATION

The principal author of this announcement is Amy Henchey of Exempt Organizations. For further information regarding this announcement, contact Amy Henchey at (202) 283-8856 or Cindy Westcott at (513) 263-3519 (not toll-free calls).