



## Exempt Organization Application Revisions and Required Electronic Submission

By: J. Conrad Garcia

**12.01.2020**

Earlier this year, the IRS revised Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, and its instructions, to help charities apply for 501(c)(3) tax-exempt status.

In an effort to reduce errors and improve application processing times, applications for recognition of exemption on Form 1023 must now be submitted electronically online at [www.pay.gov](http://www.pay.gov). The user fee for Form 1023 is \$600 for 2020. Applicants must pay the user fee through [www.pay.gov](http://www.pay.gov) when submitting the form. Payment can be made from a bank account or by using a credit/debit card.

The IRS is also revising Form 1024-A, Application for Recognition of Exemption Under Section 501(c)(4), and its instructions to allow electronic filing for the first time. The IRS expects electronic filing to be available early in 2021.

If you or your client need assistance in filing an exempt organization application please reach out to the authors.

### Related People

- J. Conrad Garcia ? 804.420.6910 ? [cgarcia@williamsmullen.com](mailto:cgarcia@williamsmullen.com)

## Related Services

- Tax Law
- Tax-Exempt Practice