

**AN OVERVIEW
OF
HOW TO APPLY FOR 501 (c)(3)
TAX EXEMPT STATUS**

Prepared for

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2015**

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By

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ABPsi Mission Statement and Purpose

The Association of Black Psychologists sees its mission and destiny as the liberation of the African Mind, empowerment of the African Character, and enlivenment and illumination of the African Spirit.

Purpose of the Association:

The Association is organized to operate exclusively for charitable and educational purposes, including but not limited to:

- promoting and advancing the profession of African Psychology
- influencing and affecting social change; and
- developing programs whereby psychologists of African descent (hereafter known as Black Psychologists) can assist in solving problems of Black communities and other ethnic groups.

ABPsi Policy

1. All ABPsi professional chapters are required to have their own Federal Tax I.D. number [www.irs.gov/pub/irs-pdf/fss4.pdf.]
2. Have Chapter bylaws
3. File an annual IRS 990 tax report with the IRS [www.irs.gov/pub/irs-pdf/f990.pdf]

Employer Identification Number (EIN)

1. Also known as a Federal Tax Identification Number.
2. It is used to identify a business entity

To Obtain EIN Number:

To apply for an employer identification number, you should obtain IRS Form SS-4 and its Instructions. You may also apply for an EIN on-line, by telephone, or by fax. Make sure that you select *non-profit organization as the type of entity*.

To Obtain IRS Form SS-4 and its Instructions:

Use the following IRS Web site:
[//www.irs.gov/pub/irs-pdf/fss4.pdf](http://www.irs.gov/pub/irs-pdf/fss4.pdf)

To Apply for EIN online:

1. Go To IRS.Gov
2. Click 'FILING' located on Tab at top
3. Click 'Self-Employed and Small Business' on left of page
4. Go to "FILING" and click: Employer-Identification-Number"
5. Click "Apply For EIN online" and follow the instructions.
6. Upon completion, print the confirmation page which shows the EIN number assigned.

Benefits of 501(c)(3) Status

1. Exemption from federal taxes
2. Eligibility to receive tax-deductible charitable contributions
3. Qualify for state tax-exemption status

Eligibility Requirements

According to Internal Revenue Service (IRS):

To be tax exempt under section 501 (c)(3) of the Internal Revenue Code, an organization must be organized and operated exclusively for exempt purposes set forth in the code, and none of its earnings may inure to any private shareholder or individual.

Eligibility Requirements Categories:

- I. Organization Type
- II. Operations
- III. Exempt Purposes

Eligibility Requirements

I. Organization Type: Organization

A. IRS Definition:

In general a corporation is formed under state law by filing of **Articles of Incorporation**

B. Articles of Incorporation

1. Type of organizing document.
2. Must be date-stamped by state to be effective.
3. Must contain certain language (provision) to qualify under section 501 (c)(3) that limits the purpose to an Exempt purpose.
4. Must contain a Dissolution Clause that upon dissolution insures disposition of assets for an exempt purpose.

Eligibility Requirements

II. Operations : According to IRS code

1. Must operate exclusively for exempt purposes as set forth in section 501 (c)(3) .
2. Must absolutely refrain from participating in political campaigns of candidates for local, state or federal office.
3. Must restrict its lobbying activities to an insubstantial part of its total activities.
4. Must ensure that its earnings do not inure to the benefit of any private shareholder or individual.
5. Must not operate for the benefit of private interests such as those of its founder, the founder's family or persons controlled by such interests.
6. Must not operate for the primary purpose of conducting a trade or business that is not related to its exempt purpose, such as a school's operation of a factory.
7. May not have purpose or activities that are illegal and/or that violate public policy.

III. Exempt Purpose-

Must be one or more of the following exempt purposes:

1. Charitable
2. Religious
3. Educational
4. Scientific
5. Literary
6. Foster international & national sports competition
7. Prevent cruelty to children or animals
8. Testing for public safety

CHARITABLE ORGANIZATIONS

Section 501(c)(3) tax exempt organizations conduct activities that promote any of the following purposes:

1. Relief of the poor, the distressed, or the underprivileged
2. Advancement of religion
3. Advancement of education or science
4. Erection of maintenance of public buildings, monuments, or works
5. Lessening the burdens of government
6. Lessening of neighborhood tensions
7. Elimination of prejudice and discrimination
8. Defense of human and civil rights secured by law
9. Combating community deterioration and juvenile delinquency
10. Organizations that conduct public discussion groups, forums, panels, lectures, or other similar programs, i.e. health fairs
11. Organizations that present a course of instruction by means of correspondence or through the use of television or radio

Summary of Steps Necessary:

To Apply for 501(c) (3) Status:

1. **Collect** necessary documents
2. **Complete** the IRS Form 1023 (Application for Recognition of Exemption under Section 501 (c)(3) of the Internal Revenue
3. Complete IRS Form 2848- *Power of Attorney and Declaration of Representative*
4. Provide check for User fee payment to IRS

Summary of Steps Continue:

- A. **List of Necessary Documents**
 - 1. Articles of Incorporation
 - 2. Certificate of good standing
 - 3. Bylaws and Amendments to Bylaws
 - 4. EIN certification

- B. **Process to Complete IRS Form 1023**
 - 1. Provide information to complete Part IV- Narrative Description
 - 2. Provide information to complete Part IX- Projected Budget
 - 3. Provide information to complete Part VIII, Item 11- Specific Activities
 - 4. Review completed application, sign and date

- C. **Complete IRS Form 2848- *Power of Attorney Review and sign***

- D. **Provide check for user fee of \$850.00, payable to the Internal Revenue Service. (Place your EIN number on check)**

To obtain IRS form 1023 use the following
IRS website:

1. Go to www.irs.gov
2. In Search box, key: Form 1023
Press ENTER.
3. Go to middle of page and Click on **Form 1023, Application
for Recognition Under...**

To obtain IRS form 2848 use the following
IRS website:

1. Go to www.irs.gov
2. Click on FORMS & PUBS, top Tab
3. Go to **Form 2848** and click.
4. Complete form, print and send to your Power-of-Attorney

501 (c)(3) Eligibility Status

IRS Publication 78 - Lists all organizations eligible to receive
tax deductible contributions.

To check YOUR organization's eligibility status, use the following IRS web site:

www.irs.gov/app/pub-78



NATIONAL ASSOCIATION OF SECRETARIES OF STATE (NASS) STATE ROSTER

As of: 6/1/15

KEY & STATS

A = Appointed 9 (Includes DC)
(+1 w/ Puerto Rico)

E = Elected SOSs & Lt. Govs 39
(+3 w/ Am. Samoa, Guam & USVI)

LEG = Selected by State Legislature 3

Republicans 29
Democrats 24
Independent 1
(+Puerto Rico = 1 Popular Democratic Party)

Male 39
Female 16

CEO = Chief State Election Officials 39

Elected Secretaries/ Lt. Govs serving as CEO 36
Appointed Secretaries serving as CEO 3

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