

[Exemptions]

[Federal income tax exempt status issued by IRS &/or as declared by Taxpayers]

26 U.S. Code § 501 (c)(1)



**501(c)(1) — Corporations Organized Under Act of Congress
(Including Federal Credit Unions)**



Part 7. Rulings and Agreements

Chapter 25. Exempt Organizations Determinations Manual

Section 1. Exempt Organizations Determination Program Overview

7.25.1 Exempt Organizations Determination Program Overview

- 7.25.1.1 Overview
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Manual Transmittal

September 26, 2014

Purpose

(1) This transmits a revised IRM 7.25.1 Exempt Organizations Determinations Manual, Introduction.

Material Changes

(1) This IRM has been updated to reflect revised procedures for continued compliance by federal credit unions. See IRM 7.25.1.4.4.

(2) Exhibit 7.25.1-1 has been updated to reflect an amendment to IRC 501(c) providing for the exemption from federal income taxation of the National Railroad Retirement Investment Trust under new IRC 501(c)(28).

(3) Changes have also been made in the procedures for issuance of rulings and determination letters to reflect the realignment of certain staffing resources in Exempt Organizations Rulings and Agreements.

(4) Editorial and/or numbering changes have been made throughout the section. Website addresses and legal references were reviewed for currency.

Effect on Other Documents

Revision dated November 1, 2003, is superseded.

Audience

TEGE (Exempt Organizations)

Effective Date

(09-26-2014)

Tamera L. Ripperda
Director, Exempt Organizations
Tax Exempt and Government Entities

7.25.1.1 (09-26-2014)

Overview

1. This manual is a training and research aid. Its goal is to give practical information that helps Exempt Organization (EO) specialists successfully process exemption applications, conduct effective examinations, develop technical advice requests, and effectively complete modifications, terminations, and revocations. It summarizes and explains published authority. It does not extend or modify published authority and should not be cited either as precedent or authority in deciding cases.
2. The Service will recognize qualified organizations as exempt from federal income tax in response to requests submitted by the organizations. Except for most organizations described in paragraphs (3), (9), (17), or (29) of IRC 501(c), the Internal Revenue Code does not require organizations to apply for recognition of exemption. An organization qualifies for exemption if it meets the requirements of the Code. However, an organization is subject to tax until it establishes that it

- qualifies for exemption, and most organizations find that filing an application for recognition of exemption is the least burdensome way to establish that they qualify.
3. The Exempt Organizations Determinations Manual, designated IRM 7.25, covers the Internal Revenue Code sections that apply to exempt organizations. These include:
 - A. Qualification of organizations under IRC 501 and IRC 521;
 - B. Effect of IRC 502;
 - C. Return requirements under IRC 6033; and
 - D. Public inspection of approved applications and information returns under IRC 6104.
 4. The Exempt Organizations Tax Manual, designated IRM 7.27, covers the Internal Revenue Code sections that apply to taxation of exempt organizations. These include
 - A. Taxation on payment of certain personal benefit contract premiums under IRC 170(f)(10);
 - B. Taxation pursuant to termination of private foundation status under IRC 507;
 - C. Taxation of unrelated business income under IRC 511 through IRC 514;
 - D. Taxation of certain transactions under Chapters 41 and 42 of the Code;
 - E. Other matters concerning the taxation of exempt organizations.
 5. References to Code provisions that provide exemption and some collateral effects of exemption are shown in Exhibit 7.25.1–1.
 6. Exempt Organizations (Washington Place of Duty) is responsible for maintaining this Manual. Exempt Organizations encourages all Manual customers to submit suggestions that will add to its effectiveness or questions to:
 - Manager, Exempt Organizations, Rulings & Agreements, Guidance
 - Internal Revenue Service
 - SA:T:EO:RA:G:NCA:549
 - 1111 Constitution Ave. NW
 - Washington, DC 20224–0002

7.25.1.1.1 (09-26-2014)

EO Select Check: Cumulative Lists of Exempt Organizations

1. The Service provides Internet access to a searchable database, called Select Check, of organizations which includes Publication 78 Data, the Auto-Revocation List, and the list of e-Postcard filers. Publication 78, Cumulative List of Organizations Described in Section 170(c) of the Internal Revenue Code of 1986, listed those organizations eligible to receive contributions that are deductible under IRC 170(c). Publication 78 is no longer published. The Auto-Revocation List is of those organizations whose federal tax exemption has been

automatically revoked for not filing a Form 990-series annual return or notice for three consecutive tax years. The e-Postcard list is of organizations who are Form 990-N (e-Postcard) filers. Select Check is now updated monthly.

2. Select Check can be accessed at <http://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Select-Check> or alternatively by searching <http://www.irs.gov> using the term “Publication 78” or “Select Check.”
3. Users may rely upon Select Check to determine deductibility of contributions (just as they did when Publication 78 was a print publication and a separate electronic publication rather than part of Select Check). The revocation date listed on the Auto- Revocation List is historical. It reflects an organization's effective date of automatic revocation for not filing a Form 990-series return or notice for three consecutive years, but may not reflect an organization's current tax-exempt status. The organization may have successfully applied for reinstatement or even retroactive reinstatement of taxexemption. See Revenue Procedure 2014-11, 2014-3 I.R.B. 411. If an organization's taxexempt status has been reinstated, the effective date of the reinstatement generally appears in the "Exemption Reinstatement Date" column on the organization's Auto- Revocation List listing.”

7.25.1.2 (09-26-2014)

Authority for Issuing Rulings and Determination Letters

1. The Commissioner, Tax Exempt and Government Entities (T), through the Director, Exempt Organizations (T:EO), and the Director, EO Rulings and Agreements (T:EO:RA), has authority for issuing letters in exempt organization matters.

7.25.1.2.1 (09-26-2014)

Issuance of Rulings and Determination Letters

1. Within EO Rulings and Agreements, EO Determinations and EO Technical are responsible for processing cases for tax exemption under IRC 501(c) and IRC 521. EO Determinations issues determination letters on applications for recognition of exemption and on the tax consequences of completed transactions. EO Technical issues rulings on applications for recognition of exemption referred by EO Determinations and (in response to requests by exempt organizations) on the tax consequences of proposed transactions.
2. Rev. Proc. 2014-9, 2014-2 IRB 261, or superseding Revenue Procedure, provides instructions for submitting and processing applications for recognition of exemption.
3. Rev. Proc. 2014-4, 2014-1 IRB-1125 as modified by Rev Proc. 2014-19, 2014-10 I.R.B. 619, or superseding

Revenue Procedure, provides procedures for furnishing rulings, determination letters, information letters, and other forms of assistance to taxpayers on issues under the jurisdiction of the Commissioner (T). This revenue procedure is updated annually and published in the first issue of the Internal Revenue Bulletin IRB each year.

7.25.1.2.2 (09-26-2014)

Private Letter Rulings Under IRC 6110

1. IRC 6110 requires the IRS to make sanitized versions of its written determinations (including private taxpayer rulings and technical advice memorandums) publicly available. After issuance, rulings are to delete all taxpayer identifying information and such matters as trade secrets, assigned a nine-digit identification number, and made available for public inspection in the Electronic Freedom of Information Act Reading Room.
<http://apps.irs.gov/app/picklist/list/writtenDeterminations.html>. See IRM 11.3.8.7 for further information. See also IRM 7.28.4, Public Inspection of Written Determinations Under IRC 6110.
2. The nine-digit identification number encodes the following information:
 - A. The first four digits (the first two digits prior to 1999) identify the year the determination was released;
 - B. The next two identify the week of release; and
 - C. The last three digits show the sequence in which the determination was released in the week.
3. Released determinations are assigned an index number or numbers from the IRS Uniform Issue List system. For example, a determination under IRC 502 would be indexed through the Code finding list under IRC 502 and Uniform Issue List number 0502.00-00.
4. Copies of released determinations are also available from commercial tax services and electronic research services. "Copies of released determinations are also available from commercial tax services and electronic research services."
5. IRC 6110(k)(3) provides that published determinations may not be used or cited as precedent.

7.25.1.3 (09-26-2014)

Applications for Exemption: IRC 508 and IRC 505 Requirements

1. IRC 508(a) and the regulations require organizations described in IRC 501(c)(3) that are organized after October 9, 1969, to apply for recognition of exemption on Form 1023, Application for Recognition of Exemption. Form 1023 is also the way an organization described in IRC 501(c)(3) gives the required notice that it is not a private foundation. Excepted from this requirement by IRC 508(c) are churches and organizations that are not private foundations and that normally have not more than \$5,000 in gross receipts each taxable year.

2. Treas. Reg. 1.508-1(a) requires that a new organization must file the notice required by IRC 508 on Form 1023 within 15 months of the end of the month it was organized. However, Treas. Reg. 301.9100-2 provides an automatic 12-month extension of the 15-month filing requirement.
3. If an organization does not file Form 1023 within 27 months of the end of the month it was organized, Treas. Reg. 301.9100-3 provides an additional extension if:
 - A. Failure to file the Form 1023 was due to reasonable action and good faith; and
 - B. Granting the extension will cause no prejudice to the interest of the government.
4. Organizations that were in existence on October 9, 1969, are not required to file Form 1023 to establish that they qualify for exemption. However, they are required to file a notice (using Form 1023) that they are not a private foundation and provide sufficient information to satisfy the claim. Failure to file the notice will result in a statutory presumption that the organization is a private foundation.
5. IRC 505(c) imposes a similar notice requirement for organizations described in paragraphs (9) or (17) of IRC 501(c).

7.25.1.4 (09-26-2014)

Corporations Organized Under Act of Congress

1. IRC 501(c)(1) exempts from income tax corporations organized under an Act of Congress. To qualify for exemption under this section, the corporation must be an instrumentality of the United States. In addition, its exemption must be specifically authorized by Congress in the manner required by IRC 501(c)(1).

7.25.1.4.1 (09-26-2014)

Corporations Establishing Exemption Before July 18, 1984

1. Before the enactment of the Tax Reform Act of 1984 (part of the Deficit Reduction Act of 1984, Public Law 98-369), IRC 501(c)(1) required that a corporation's federal tax exemption be authorized in the Act creating the corporation. Further, the corporation would remain exempt only as long as its exemption was consistent with the supplements and amendments to the original Act. For corporations that obtained their exempt status before July 18, 1984, these requirements remain in effect.
2. Federal Savings and Loan Associations were exempt from tax under the Home Owners' Loan Act of 1933. However, section 313 of the Revenue Act of 1951 repealed that exemption by amendment of section 5(h) of the 1933 Act, with the result that for taxable years beginning after December 31, 1951, such associations are not exempt.

7.25.1.4.2 (09-26-2014)

Corporations Establishing Exemption On Or After July 18, 1984

1. Sections 1079 and 2813 of Public Law 98–369 substantially changed the manner in which Congress allows exemption to corporations under IRC 501(c)(1). In order for a corporation to establish IRC 501(c)(1) exemption on or after July 18, 1984, Congress must specifically provide for the corporation’s exemption in the Internal Revenue Code or in a non-Code provision of a Revenue Act. In section 2813 of Public Law 98–369, Congress enacted IRC 501(I) in which corporations receiving IRC 501(c)(1) exemption may be listed.

7.25.1.4.3 (09-26-2014)

Organizations Exempt under IRC 501(c)(1)

1. Some of the entities exempt from tax under IRC 501(c)(1) are:
 - Federal Deposit Insurance Corporation
 - Federal Home Loan Banks
 - Federal Land Banks
 - Federal Intermediate Credit Banks
 - Federal National Mortgage Association
 - Federal Land Bank Associations (formerly National Farm Loan Associations)
 - Federal Reserve Banks
 - Federal Credit Unions
 - Federal Savings and Loan Insurance Corporation (FSLIC)
 - Public Housing Administration
2. Public Law 98–369 added IRC 501(I) to list those corporations for which Congress provides IRC 501(c)(1) exemption within the Internal Revenue Code. Exemption for the National Credit Union Central Liquidity Facility is provided in IRC 501(I).
3. State and municipal instrumentalities are not exempt under section 501(c)(1), which covers only instrumentalities of the United States.

7.25.1.4.4 (09-26-2014)

Federal Credit Unions

1. Federal credit unions, organized and operated under the Federal Credit Union Act, as amended, were held, in Rev. Rul. 89-94, 1989–2 C.B. 233, to be instrumentalities of the United States and, therefore, exempt under IRC 501(c)(1). Federal credit unions are included in a group exemption letter issued to the National Credit Union Administration (NCUA), an independent government agency. Pursuant to Rev. Rul. 89-94, the NCUA is excepted from filing either an individual information return on Form 990 for itself or a group information return for its subordinate organizations. However, the

NCUA does provide an annual report to the Ogden Campus, updating information about its subordinate organizations, which are covered by the group exemption. Subordinate organizations include federal credit unions under its supervision.

2. If a federal credit union files an application for recognition of exemption, it should be advised that the matter is, or will be, handled by the NCUA in its annual list of changes.

7.25.1.4.5 (09-26-2014)

Other Particular Organizations

1. National Farm Loan Association—The Revenue Act of 1951 revoked the tax-exempt status of certain banks and building and loan associations for taxable years beginning after December 31, 1951. Rev. Rul. 133, 1953-2 C.B. 155, clarified that this did not affect the exempt status of National Farm Loan Associations, which are still entitled to exemption under section 101(15) of the 1939 Code, predecessor to IRC 501(c)(1).
2. Rev. Rul. 56-93, 1956-1 C.B. 601, held that a reorganized railroad company that issued all its first mortgage bonds and the majority of its shares of common stock to the Reconstruction Finance Corporation in satisfaction of a debt, but that also issued and set aside shares of its common stock for subscription through warrants issued to private creditors, is not exempt from federal income taxes.

7.25.1.5 (09-26-2014)

Annual Information Returns

1. For annual tax periods beginning after 2006, most tax-exempt organizations, other than churches, are required to file an annual Form 990, Form 990-EZ, or Form 990-PF with the IRS or to submit an annual electronic notice, Form 990-N (e-Postcard), to the IRS. Tax-exempt organizations failing to file an annual return or submit an annual notice as required for three consecutive years will automatically lose their tax-exempt status, unless excepted under IRC 6033(a)(3). Such organizations must then apply for reinstatement regardless of whether such organization was originally required to make such application. See IRC 6033(j). Certain small organizations are eligible for transitional relief. See Notice 2011-43, 2011-25 IRB 882.
2. Under IRC 6033(a)(3)(C)(vi), an IRC 501(c)(1) organization is not required to file annual information returns if it is wholly owned by the United States, any agency or instrumentality thereof, or by a wholly-owned subsidiary of an agency or instrumentality of the United States.

7.25.1.6 (09-26-2014)

Centralized Processing of Applications for Recognition of Exemption

1. The responsibility for processing applications is now centralized in the EO Determinations office in Cincinnati, Ohio. Key district offices were eliminated in the IRS 1998 reorganization. Although applications are generally processed in the Cincinnati office, some applications may be processed in other EO Determinations offices or referred to EO Technical at national headquarters.
2. The Cincinnati Processing Center processes all applications for recognition of exemption. However, after initial processing, it may transfer applications to other EO area offices to balance workload with personnel resources.
3. The office of EO Examinations, headquartered in Dallas, TX is responsible for enforcement activities. Five area offices have examination jurisdiction for exempt organizations in their respective geographic areas. The six area offices are:
 - A. Central Mountain Area Office in St. Paul, Minnesota;
 - B. Great Lakes Area Office in Chicago, Illinois;
 - C. Gulf Coast Area Office in Atlanta, Georgia;
 - D. Mid-Atlantic Area Office in Newark, New Jersey;
 - E. Northeast Area Office in Brooklyn, New York; and
 - F. Pacific Area Office in Los Angeles, California.

**Exhibit 7.25.1-1
Table of Organizations Exempt Under Section 501**

Section of 1986 Code	Kind of Organization	General nature of activities	Form No. to apply for exempt status	Annual return to be filed ¹	Contributions deductible? ²
501(c)(1)	Corporation organized under Act of Congress	Instrumentality of the United States	No Form ⁸	None	Yes, if made for exclusively public purposes
501(c)(2)	Title Holding Corporation for Exempt Organization	Hold title to exempt organization property	1024	990 or 990EZ	No
501(c)(3)	Religious, Educational, Charitable, Scientific, Literary, Testing for Public Safety, or Prevention of Cruelty to Children or Animals or to Foster National or International Sports Competition	Charitable, etc.	1023	990 or 990EZ or 990PF ³	Generally yes. Must also be described in IRC 170(c) ⁴
501(c)(4)	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees	Promote community welfare, charitable, education or recreational	1024	990 or 990EZ	Generally, no ⁵

¹Unless excepted under IRC 6033(a)(2). A mandatory exception is for " churches, their integrated auxiliaries, and conventions or associations of churches." A discretionary exception is for organizations (other than private foundations with gross receipts normally not more than \$25,000.

²An organization exempt under a subsection or paragraph of IRC 501 other than IRC 501(c)(3) may establish a

Section of 1986 Code	Kind of Organization	General nature of activities	Form No. to apply for exempt status	Annual return to be filed ¹	Contributions deductible? ²
		charitable fund, contributions to which are deductible, if the fund meets the requirements of IRC 501(c)(3) and the notice requirements of IRC 508(a).			
		³ Public charities must file Form 990 (or 990EZ) and schedule A of Form 990. Private Foundations must file Form 990-PF.			
		⁴ IRC 170(c)(2)(A) limits deductibility to organizations "created or organized in the United States or in any possession thereof, or under the law of the United States, any State, the District of Columbia, or any possession of the United States[.]" Thus, foreign organizations may qualify for exemption under IRC 501(c)(3), but are not eligible to receive deductible contributions unless deductibility is provided under the terms of a tax treaty. IRC 170(c)(2)(B) does not include "testing for public safety" for purpose of defining "charitable contribution."			
		⁵ Contributions to volunteer fire companies and similar organizations are deductible, but only if made for exclusively public purposes. See, Rev. Rul. 74-361, 1974-2 C.B. 159			
501(c)(5)	Labor, Agricultural and Horticultural Organizations	Labor unions, and improving conditions in agriculture or horticulture industries	1024	990 or 990EZ	No ⁵
501(c)(6)	Business Leagues, Chambers of Commerce, Real Estate Boards, etc.	Improve business conditions in one or more lines of business	1024	990 or 990EZ	No ⁵
501(c)(7)	Social and Recreation Clubs	Pleasure, recreation, or social activities for members	1024	990 or 990EZ	No
501(c)(8)	Fraternal Beneficiary Societies and Associations	Lodge providing payment of life, sickness, accident, or other benefits to members	1024	990 or 990EZ	Yes, if used for IRC 501(c)(3) purposes
501(c)(9)	Voluntary Employees' Beneficiary Associations	Provide payment of life, sickness, accident or other (non-pension) benefits to members	1024	990 or 990EZ	No
501(c)(10)	Domestic Fraternal Societies and Associations	Lodge devoting its net earnings to charitable fraternal, or other specified purposes. No life, sick, or accident benefits	1024	990 or 990EZ	Yes, if used for IRC 501(c)(3) purposes
501(c)(11)	Teachers' Retirement Fund Associations	Paying retirement benefits to teachers	No Form ⁸	990 or 990EZ	No
		⁶ Contributions or dues may be deductible as "ordinary and necessary business expenses" under IRC 162(a), subject to disallowance for lobbying and political expenditures under IRC 162(e) and IRC 6033(e).			
501(c)(12)	Benevolent Life Insurance Associations, Mutual ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, etc.	Provide listed services on a mutual or cooperative basis	1024	990 or 990EZ	No
501(c)(13)	Cemetery Companies	Burials and incidental services	1024	990 or 990EZ	Generally, yes ⁷
501(c)(14)	State chartered Credit Unions, Mutual Reserve Funds	Financial services (savings and checking)	No Form ⁸	990 or 990EZ	No

Section of 1986 Code	Kind of Organization	General nature of activities	Form No. to apply for exempt status	Annual return to be filed ¹	Contributions deductible? ²
		accounts, and loans) to members			
501(c)(15)	Insurance companies (other than life) with less than \$350,000 net written premiums annually ⁹	Provide Insurance	1024	990 or 990EZ	No
501(c)(16)	Cooperative organizations to finance crop operations	Financing crops in connection with an IRC 521 farmers' co-op	No Form ⁸	990 or 990EZ	No
501(c)(17)	Supplemental Unemployment Benefits Trusts	Pay supplemental unemployment compensation	1024	900 or 990EZ	No
501(c)(18)	Employee Funded Pension Trust created before June 25, 1959	Pay pension benefits under pension plan funded by employees	No Form ⁸	990 or 990EZ	No
501(c)(19)	Post or Organization of past or present members of the Armed Forces	Activities for Veterans	1024	990 or 990EZ	Generally, no ¹⁰
501(c)(20)	Pre-paid Group Legal Services Fund—Not Applicable for years beginning after 6/30/92. ¹¹	Fund group legal services to employees under an IRC 120 Qualified Group Legal Services Plan	N/A	N/A	N/A
501(c)(21)	Black Lung Benefit Trusts	Funded by Coal Mine Operators to satisfy their Liability for Disability or Death from Black Lung Disease	No Form ⁸	990BL	No ¹²
501(c)(22)	Withdrawal Liability Payment Fund	Funds liabilities of employers that withdraw from multi-employer pension fund	No Form ⁸	990 or 990EZ	No ¹³
501(c)(23)	Association founded	Provide insurance	No Form ⁸	990 or 990EZ	Generally No ⁹

⁷ IRC 170(c)(5)

⁸ Application is made by letter signed by an officer of the organization and including a copy of organizing document.

⁹ Before tax years beginning after 12/31/86, exemption under IRC 501(c)(15) was limited to "Mutual insurance companies or association other than life or marine (including interinsurers and reciprocal underwriters) if the gross amount received during the taxable year from the items described in IRC 822(b) (other than paragraph (1)(D) thereof) and premiums (including deposits and assessments) does not exceed \$150,000."

¹⁰ Contributions to a veterans' organization are deductible under IRC 170(c)(3) only if 90% of the organization's members are war veterans, and no part of the organization's net earnings inures to any private shareholder or individual.

¹¹ IRC 120(e) provided a "sunset" provision that terminated IRC 120 and IRC 501(c)(20) for taxable years beginning after June 30, 1992.

¹² Deductible as a business expense to the extent allowable by IRC 192.

¹³ Deductible as a business expense to the extent allowable by IRC 192A.

Section of 1986 Code	Kind of Organization	General nature of activities	Form No. to apply for exempt status	Annual return to be filed ¹	Contributions deductible? ²
	before 1880 of past or present members of Armed Forces	and other benefits to veterans or their dependents			
501(c)(25)	Title Holding Corporations or Trusts with Multiple Parents	Holding title and paying income from property to 35 or fewer parents or beneficiaries	1024	990 or 990EZ	No
501(c)(26)	State-Sponsored Organization Providing Health Coverage for High-Risk Individuals	Provides health insurance coverage for high-risk individuals	No Form ⁸	990 or 990EZ	No
501(c)(27)	State-Sponsored Workers' Compensation Reinsurance Organization	Reimburses members for losses under workers' compensation acts	No Form ⁸	990 or 990EZ	No
501(c)(28)	National Railroad Retirement Investment Trust	Manages and invests the assets of the Railroad Retirement Account	No application required	Not yet determined	No
501(d)	Religious and Apostolic Associations	Communal Religious Community	No Form ⁸	1065 ¹⁴	No
501(e)	Cooperative Hospital Service Organizations	Performs services for groups of hospitals	1023	990 or 990EZ	Yes
501(f)	Cooperative Service Organizations of Operational Educational Institutions	Performs collective investment services for educational organizations	1023	990 or 990EZ	Yes
501(k)	Child Care Organizations	Provides care for children	1023	990 or 990EZ	Yes
501(n)	Charitable Risk Pools	Pools certain insurance	1023	990 or 990EZ	Yes

¹⁴Although the organization files a partnership return, all distributions are deemed dividends. Members cannot "pass through" treatment of the organization's income or expenses.

		risks of IRC 501(c)(3) organizations			
521(a)	Farmers' Cooperative Associations	Cooperative purchasing and marketing for agricultural producers	1028	990-C	No
527	Political Organizations	A party, committee, fund, association, etc., that directly or indirectly accepts contributions or makes expenditures for political campaigns	No application required	1120-POL ¹⁵	

¹⁵ Form 1120-POL is required only if the organization had taxable income as defined in IRC 527(c).

More Internal Revenue Manual

https://www.irs.gov/irm/part7/irm_07-025-001.html