

# [Exemptions]

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

## 26 U.S. Code § 501 (c)(10)



### 501(c)(10) — Domestic Fraternal Societies and Associations

A domestic fraternal society, order, or association must file an application for recognition of exemption from federal income tax on Form 1024. The application and accompanying statements should establish that the organization:

1. Is a domestic fraternal organization organized in the U.S.,
2. Operates under the lodge system,
3. Devotes its net earnings exclusively to religious, charitable, scientific, literary, educational, and fraternal purposes, and
4. Does not provide for the payment of life, sick, accident, or other benefits to its members.

The organization can arrange with insurance companies to provide optional insurance to its members without jeopardizing its exempt status

<http://taxmap.ntis.gov/taxmap/pubs/p557-028.htm#TXMP26bb40ae>

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## **IRC 501(c)(8) Fraternal Beneficiary Societies and IRC 501(c)(10) Domestic Fraternal Societies**

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The attached document is published by IRS @ <https://www.irs.gov/pub/irs-tege/eotopicf04.pdf>