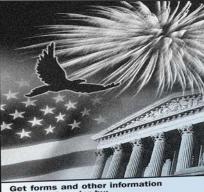




Publication 557 (Rev. June 2008) Cat. No. 46573C

Tax-Exempt Status for Your Organization



Get forms and other information faster and easier by:

Internet • www.irs.gov

Contents	
What's New	. 2
Introduction	
Chapter 1. Application, Approval,	. 2
	. 3
Application Procedures Forms Required Required Inclusions	. 3
Forms Required	. 3
Required Inclusions	. 3
Miscellaneous Procedures	. 4
Letters	
Effective Date of Exemption	. 5
Hevocation or Modification of	
Exemption	. 5
Appeal Procedures	- 6
Appeals Office Consideration EO Technical Consideration	. 5
Administrative Remedies	. 6
Appeal to Courts	
Group Exemption Letter	. 6
Central Organization	
Application Procedure	- 7
Keeping the Group Exemption Letter in	
Force	7
Events Causing Loss of	
Group Exemption	. 8
Chapter 2. Filing Requirements	
and Required Disclosures	. 8
Annual Information Returns	. 9
Unrelated Business Income Tax	
Employment Tax Returns	10
Political Organization Income Tax	
Return	. 11
Reporting Requirements for a	
Political Organization	. 12
Donee Information Return	13
Report of Cash Received	15
Dublic Inspection of Evernation	
Applications, Annual Returns,	
and Political Organization	15
Reporting Forms	17
Religitation of Nondeductible	
Contributions	17
Contributions	
Services Available Free From Government	18
Dues Used for Lobbying or	
Political Activities	18
Miscellaneous Rules	18
Chapter 3. Section 501(c)(3)	
Organizations	19
Contributions to 501(c)(3)	19
Organizations Application for Recognition of	
Exemption	20
	22
Educational Organizations and	23
Educational Organizations and Private Schools	-
Organizations Providing	25
Other Section 501(c)(3)	
	25
	27
	44
Lobbying Expenditures	

The [Mega Church] - IRS Worthship Ministries

[It's a church being organized on corporal & corporate logic seen as a collective experience of religious phenomenon]

Reaping the Harvest Ministries

According to the IRS Publication 557, in the *Organization Reference Chart* section, the following is an exact list of 501(c) organization types and their corresponding descriptions.

- 501(c)(1) Corporations Organized Under Act of Congress (including Federal Credit Unions)
- 501(c)(2) Title Holding Corporation for Exempt Organization
- 501(c)(3) Religious, Educational, Charitable, Scientific, Literary, Testing for Public Safety, to Foster National or International Amateur Sports Competition, or Prevention of Cruelty to Children or Animals Organizations
- 501(c)(4) Civic Leagues, Social Welfare Organizations, and Local Associations of Employees
- 501(c)(5) Labor, Agricultural and Horticultural Organizations
- 501(c)(6) Business Leagues, Chambers of Commerce, Real Estate Boards, etc.
- 501(c)(7) Social and Recreational Clubs
- 501(c)(8) Fraternal Beneficiary Societies and Associations
- 501(c)(9) Voluntary Employee Beneficiary Associations
- 501(c)(10) Domestic Fraternal Societies and Associations
- 501(c)(11) Teachers' Retirement Fund Associations
- 501(c)(12) Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, etc.
- 501(c)(13) Cemetery Companies
- 501(c)(14) State-Chartered Credit Unions, Mutual Reserve Funds
- 501(c)(15) Mutual Insurance Companies or Associations
- 501(c)(16) Cooperative Organizations to Finance Crop Operations
- 501(c)(17) Supplemental Unemployment Benefit Trusts
- 501(c)(18) Employee Funded Pension Trust (created before June 25, 1959)
- 501(c)(19) Post or Organization of Past or Present Members of the Armed Forces
- 501(c)(20) Group Legal Services Plan Organizations
- 501(c)(21) Black Lung Benefit Trusts
- 501(c)(22) Withdrawal Liability Payment Fund
- 501(c)(23) Veterans Organization
- 501(c)(24) Section 4049 ERISA Trusts
- 501(c)(25) Title Holding Corporations or Trusts with Multiple Parents
- 501(c)(26) State-Sponsored Organization Providing Health Coverage for High-Risk Individuals
- 501(c)(27) State-Sponsored Workers' Compensation Reinsurance Organization
- 501(c)(28) National Railroad Retirement Investment Trust
- 501(c)(29) Qualified Nonprofit Health Insurance Issuers (Created in section 1322(h)(1) of the Affordable Care Act)

A **501(c)** organization, also known colloquially as a **501(c)**, is a tax-exempt nonprofit organization in the United States. Section 501(c) of the United States Internal Revenue Code (26 U.S.C. § 501(c)) provides that 29 types of nonprofit organizations are exempt from some federal income taxes. Sections 503 through 505 set out the requirements for attaining such exemptions. Many states refer to Section 501(c) for definitions of organizations exempt from state taxation as well. 501(c) organizations can receive unlimited contributions from individuals, corporations, and unions.