

**Schedule E. Organizations Not Filing Form 1023 Within 27 Months of Formation**

Schedule E is intended to determine whether you are eligible for tax exemption under section 501(c)(3) from the postmark date of your application or from your date of incorporation or formation, whichever is earlier. If you are not eligible for tax exemption under section 501(c)(3) from your date of incorporation or formation, Schedule E is also intended to determine whether you are eligible for tax exemption under section 501(c)(4) for the period between your date of incorporation or formation and the postmark date of your application.

- |   |   |  |   |
|---|---|--|---|
| <b>1</b>  | Are you a church, association of churches, or integrated auxiliary of a church? If "Yes," complete Schedule A and stop here. Do not complete the remainder of Schedule E.   | <input type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |
| <b>2a</b>   | Are you a public charity with annual <b>gross receipts</b> that are normally \$5,000 or less? If "Yes," stop here. Answer "No" if you are a private foundation, regardless of your gross receipts.  | <input type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |
| <b>b</b>  | If your gross receipts were normally more than \$5,000, are you filing this application within 90 days from the end of the tax year in which your gross receipts were normally more than \$5,000? If "Yes," stop here.  | <input type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |
| <b>3a</b>   | Were you included as a subordinate in a group exemption application or letter? If "No," go to line 4.   | <input type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |
| <b>b</b>  | If you were included as a subordinate in a group exemption letter, are you filing this application within 27 months from the date you were notified by the organization holding the group exemption letter or the Internal Revenue Service that you cease to be covered by the group exemption letter? If "Yes," stop here.   | <input type="checkbox"/> <b>Yes</b>            | <input type="checkbox"/> <b>No</b>            |
| <b>c</b>  | If you were included as a subordinate in a timely filed group exemption request that was denied, are you filing this application within 27 months from the postmark date of the Internal Revenue Service final adverse ruling letter? If "Yes," stop here.  | <input type="checkbox"/> <b>Yes</b>            | <input type="checkbox"/> <b>No</b>            |
| <b>4</b>  | Were you created on or before October 9, 1969? If "Yes," stop here. Do not complete the remainder of this schedule.   | <input type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |
| <b>5</b>  | If you answered "No" to lines 1 through 4, we cannot recognize you as tax exempt from your date of formation unless you qualify for an extension of time to apply for exemption. Do you wish to request an extension of time to apply to be recognized as exempt from the date you were formed? If "Yes," attach a statement explaining why you did not file this application within the 27-month period. Do not answer lines 6, 7, or 8. If "No," go to line 6a. | <input type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |
| <b>6a</b>   | If you answered "No" to line 5, you can only be exempt under section 501(c)(3) from the postmark date of this application. Therefore, do you want us to treat this application as a request for tax exemption from the postmark date? If "Yes," you are eligible for an advance ruling. Complete Part X, line 6a. If "No," you will be treated as a private foundation.   | <input checked="" type="checkbox"/> <b>Yes</b> | <input type="checkbox"/> <b>No</b>            |
| <b>Note.</b> Be sure your ruling eligibility agrees with your answer to Part X, line 6. |   |  |   |
| <b>b</b>  | Do you anticipate significant changes in your sources of support in the future? If "Yes," complete line 7 below.  | <input checked="" type="checkbox"/> <b>Yes</b> | <input type="checkbox"/> <b>No</b>            |

**Schedule E. Organizations Not Filing Form 1023 Within 27 Months of Formation** (Continued)

- 7 Complete this item only if you answered "Yes" to line 6b. Include projected revenue for the first two full years following the current tax year.

Type of Revenue	Projected revenue for 2 years following current tax year		
	(a) From <u>2,014</u> To	(b) From <u>2,015</u> To	(c) Total
1 Gifts, grants, and contributions received (do not include unusual grants)	\$20000.00	\$50000.00	\$70000.00
2 Membership fees received	\$0.00	\$0.00	\$0.00
3 Gross investment income	\$0.00	\$0.00	\$0.00
4 Net unrelated business income	\$0.00	\$0.00	\$0.00
5 Taxes levied for your benefit	\$0.00	\$0.00	\$0.00
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)	\$0.00	\$0.00	\$0.00
7 Any revenue not otherwise listed above or in lines 9–12 below (attach an itemized list)			
8 Total of lines 1 through 7	\$20000.00	\$50000.00	\$70000.00
9 Gross receipts from admissions, merchandise sold, or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)	100,000	100,000	200,000
10 Total of lines 8 and 9	120,000	150,000	270,000
11 Net gain or loss on sale of capital assets (attach an itemized list)	\$0.00	\$0.00	\$0.00
12 Unusual grants	\$0.00	\$0.00	\$0.00
13 Total revenue. Add lines 10 through 12	120,000	150,000	270,000

- 8 According to your answers, you are only eligible for tax exemption under section 501(c)(3) from the postmark date of your application. However, you may be eligible for tax exemption under section 501(c)(4) from your date of formation to the postmark date of the Form 1023. Tax exemption under section 501(c)(4) allows exemption from federal income tax, but generally not deductibility of contributions under Code section 170. Check the box at right if you want us to treat this as a request for exemption under 501(c)(4) from your date of formation to the postmark date.

Attach a completed Page 1 of Form 1024, Application for Recognition of Exemption Under Section 501(a), to this application.