Procedural Checklist

Make sure the application is complete.

If you do not complete all applicable parts or do not provide all required attachments, we may return the incomplete application for the organization to resubmit with the missing information or attachments. This will delay the processing of the application and may delay the effective date of your organization's exempt status. The organization may also incur additional user fees.

Have you . . .

✓ Attached **Form 8718** (User Fee for Exempt Organization Determination Letter Request) and the appropriate fee?

✓ Prepared the application for mailing? (See **Where To File** addresses in Form 8718.)

✓ Completed all parts and schedules that apply to the organization?

✓ Shown your organization's **Employer Identification Number (EIN)?**

    a. If your organization has an EIN, write it in the space provided.

    b. If this is a newly formed organization and does not have an Employer Identification Number, obtain an EIN. (See **Specific Instructions**, Part I, Line 2.)

✓ If applicable, described your organization's **specific activities** as directed in Part II, question 1 of the application?

✓ Included a **conformed copy** of the complete organizing instrument? (Part I, question 8 of the application.)

✓ Had the application signed by one of the following:

    a. An officer or trustee who is authorized to sign (for example, president, treasurer); **or**

    b. A person authorized by a power of attorney (submit Form 2848 or other power of attorney)?

✓ If applicable, enclosed **financial statements** (Part III)?

    a. Current year (must include period up to within 60 days of the date the application is filed) and 3 preceding years.

    b. Detailed breakdown of revenue and expenses (no lump sums).

    c. If the organization has been in existence less than 1 year, it must also submit proposed budgets for 2 years showing the amounts and types of receipts and expenditures anticipated.

Note: During the technical review of a completed application, it may be necessary to contact the organization for more specific or additional information.

Do not send this checklist with the application.