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**Wiley 0471715255**

# IRS Form 1023 Tax Preparation Guide

Comprehensive Instructions for Non-Profit Organizations

## INTRODUCTION

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IRS Form 1023 Tax Preparation Guide provides comprehensive instructions for completing and filing the new and significantly revised Form 1023 (Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code).

Nonprofit organizations—including health and human service organizations, schools, private foundations, churches, libraries, museums, cultural institutions, environmental protection organizations, and other charitable, smaller groups—contend daily with issues related to their IRS filings, from qualifying and applying for tax-exempt status to maintaining and managing it. This guide is written for nonprofit executives and directors, accountants, nonprofit boards, lawyers, consultants, and volunteers.

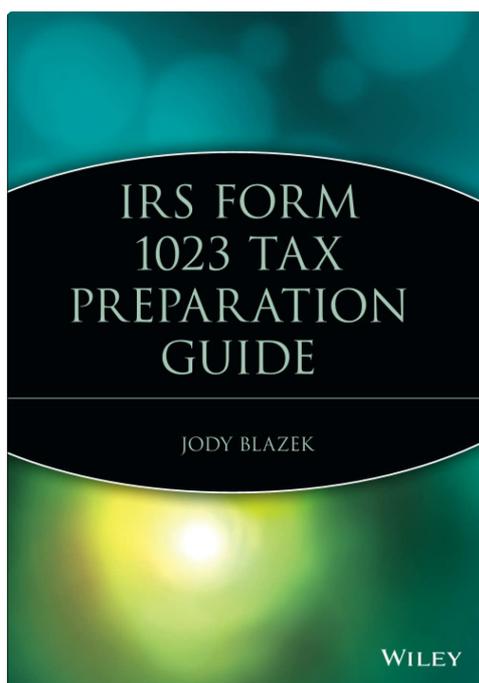


Image: Front cover of the IRS Form 1023 Tax Preparation Guide. The cover features a teal and green abstract background with the title "IRS FORM 1023 TAX PREPARATION GUIDE" and author "JODY BLAZEK" prominently displayed. The publisher "WILEY" logo is at the bottom right.

## GETTING STARTED: UNDERSTANDING FORM 1023

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Before beginning the application process, it is crucial to understand the requirements and rationale behind Form 1023. This section outlines initial strategies and insights.

- **Suitability Checklist:** Evaluate the viability of making an application for IRS recognition of tax-exempt status as a charitable organization.
- **IRS Rationale:** Gain insights into the reasoning behind the information requested by the IRS on Form 1023.
- **Companion Website:** Utilize the companion website to download key model forms and connect to official IRS forms.

## COMPLETING THE FORM: LINE-BY-LINE INSTRUCTIONS

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This guide provides specific suggestions for answering each question on Form 1023 and navigating the steps involved in the approval process. It offers line-by-line tips to successfully file the form.

1. Review each question carefully, understanding its purpose.
2. Refer to the guide's specific suggestions for accurate responses.
3. Ensure all required attachments and schedules are prepared.
4. Follow the submission guidelines provided by the IRS.

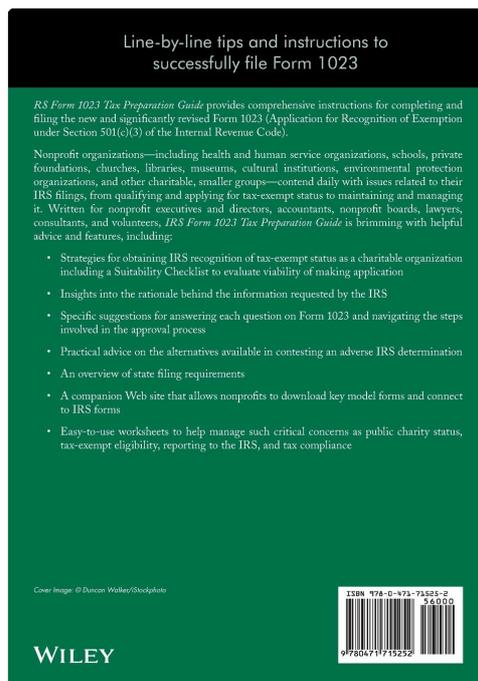


Image: Back cover of the IRS Form 1023 Tax Preparation Guide. The back cover reiterates the book's purpose, providing line-by-line tips and instructions for filing Form 1023. It lists key features such as strategies for obtaining tax-exempt status, insights into IRS information requests, specific suggestions for answering questions, practical advice on contesting adverse determinations, an overview of state filing requirements, and details about the companion website and worksheets. An ISBN barcode is visible at the bottom right, with the number 978-0471715252.

## MAINTAINING COMPLIANCE: POST-FILING CONSIDERATIONS

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After successfully filing Form 1023 and obtaining tax-exempt status, ongoing compliance is essential. This section covers important aspects of maintaining your organization's status.

- **State Filing Requirements:** Understand and adhere to any additional state-specific filing requirements for nonprofit organizations.

- **Worksheets:** Utilize easy-to-use worksheets provided to help manage critical concerns such as public charity status, tax-exempt eligibility, ongoing reporting to the IRS, and general tax compliance.

## TROUBLESHOOTING: ADDRESSING IRS DETERMINATIONS

In some cases, an organization may receive an adverse determination from the IRS. This guide offers practical advice on the alternatives available for contesting such a determination.

- Review the IRS determination letter carefully to understand the reasons for the adverse ruling.
- Explore options for appeal or reconsideration as outlined in the guide.
- Consider seeking professional legal or accounting advice if necessary.

## SPECIFICATIONS

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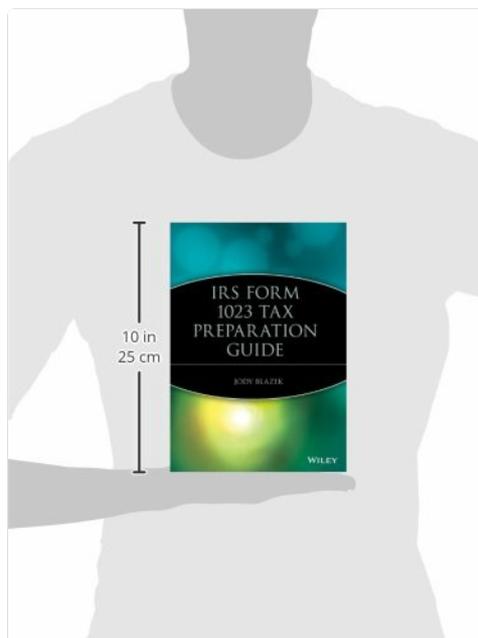


Image: The IRS Form 1023 Tax Preparation Guide book shown alongside a ruler, indicating its height of approximately 10 inches (25 cm). This image provides a visual reference for the physical dimensions of the book.

## SUPPORT AND AUTHOR INFORMATION

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This guide is authored by Jody Blazek, CPA, a partner in Blazek & Vetterling LLP, a Houston accounting firm specializing in financial services for tax-exempt organizations. Jody Blazek is a recognized expert in the field, having served on various tax-exempt resource panels and editorial boards.

For further information or inquiries related to the content, please refer to the publisher, Wiley. You can find more about the author's works and background on her [Amazon author page](#).

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