



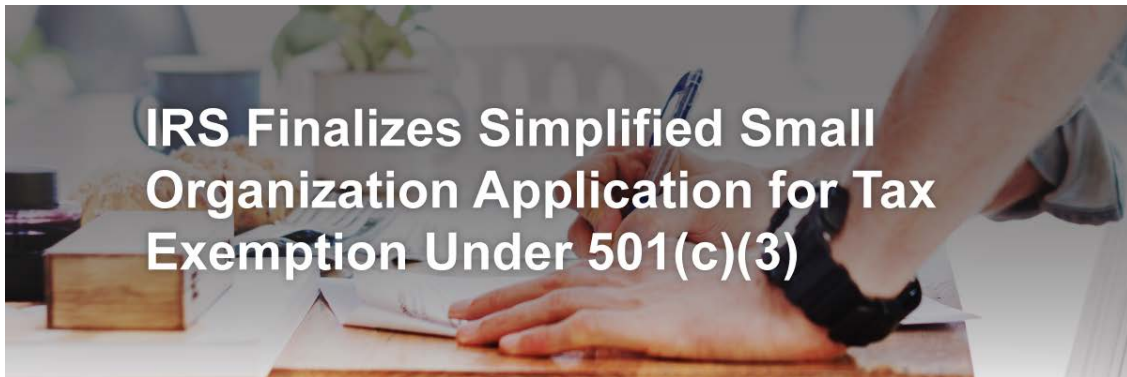
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Small organizations with (1) assets of \$250,000 or less **and** (2) annual gross receipts of \$50,000 or less may apply for tax-exempt status under IRC §501(c)(3) using Form 1023-EZ. This streamlined application process was instituted through temporary regulations promulgated in July 2014 which were finalized on June 30, 2017. The final regulations apply retroactively to July 1, 2014. See T.D. 9819; 82 Fed. Reg. 29730 (6/30/17).

[View T.D. 9819; 82 Fed. Reg. 29730](#)

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AALU Member

Our mailing address is:

AALU
11921 Freedom Drive
Suite 1100
Reston, VA 20190