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## **New IRS Rule Requires Many IRS 501(c)(4) Organizations to File IRS 8976**

For the first time, the Internal Revenue Service (“IRS”) is requiring many 501(c)(4) organizations to notify the IRS of their 501(c)(4) status. The way to provide this notification is by filing IRS Form 8976.

- **An organization incorporated before July 8, 2016 and operating as a 501(c)(4):** must file IRS Form 8976 by September 6, 2016. However, this requirement does not apply if before July 8, 2016 the organization filed either:
  - an IRS Form 1024 to apply for formal recognition of 501(c)(4) status, or
  - an IRS annual information return (a Form 990, Form 990-EZ, or Form 990-N).
  
- **An organization incorporated after July 8, 2016 and operating as a 501(c)(4):** must file IRS Form 8976 within 60 days after the date of incorporation.

IRS Form 8976 must be filed online at <https://services.irs.gov/registration/>. There is a \$50 fee to file this form.

The IRS’ acceptance of Form 8976 does not mean that the IRS has determined that the organization qualifies for 501(c)(4) status. Organizations that want to ensure that they qualify for 501(c)(4) status should consider filing an IRS Form 1024 application for recognition of 501(c)(4) status.

This fact sheet is meant to provide general information only, not legal advice. Lawyers Alliance staff are available to help qualifying nonprofits determine whether they must file IRS Form 8976, help draft an IRS Form 1024 application for recognition of 501(c)(4) status, and help with other business law and transactional matters. Please contact Senior Policy Counsel Laura Abel at (212) 219-1800 ext. 283 or visit [www.lawyersalliance.org](http://www.lawyersalliance.org) for further information.

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