

23701d (IRC 501(c)(3)) Religious, charitable, scientific, literary, educational, qualified amateur sports, prevention of cruelty to children or animals

This is an organization not organized exclusively for exempt purposes listed below unless its assets are irrevocably dedicated to one or more purposes listed in this section.

This includes:

- Religious
- Charitable
- Scientific
- Literary
- Educational
- Qualified amateur sports organization
- Prevention of cruelty to children or animal

Also, there is:

- No part of the net earnings of which inures to the benefit of any private shareholder.
- No substantial part of the activities of which is carrying on propaganda or otherwise attempting to influence legislation (except as otherwise provided in Section 23704.5) and which does not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.
- Dedication of assets which requires that in the event of dissolution of an organization, or the impossibility of performing the specific organizational purposes, the assets would continue to be devoted to exempt purposes.

Religious organizations

The following guidelines describe a religious organization:

- The particular religious beliefs of the organization are truly and sincerely held and the practices and rituals associated with the

organization's religious belief or creed are not illegal or contrary to clearly defined public policy.

- Religious organizations that are not churches typically include nondenominational ministries, interdenominational and ecumenical organizations, and other entities whose principal purpose is the study or advancement of religion.

Churches

A church, synagogue, association, or convention of churches, religious order, or religious organization that is an integral part of a church and that is engaged in carrying out the function of a church. A church includes mosques, temples, and other forms of religious organizations.

Characteristics generally attributed to churches are as follows:

- A distinct legal existence
- A recognized creed and form of worship
- A definite and distinct ecclesiastical government
- A formal code of doctrine and discipline
- A distinct religious history
- A membership not associated with any other church or denomination
- An organization of ordained ministers
- Ordained ministers selected after completing prescribed studies
- A literature of its own
- Established places of worship
- Regular congregations
- Regular religious services
- Sunday schools for the religious instruction of the young
- Schools for the preparation of its ministers

Charitable organizations

Charitable organizations are organized and operated for purposes that are beneficial to the public interest. The definition of charitable in its generally accepted legal sense includes: relief of the poor and distressed or of the underprivileged; advancement of religion; advancement of education or science; erection or maintenance of public buildings,

monuments, or works; lessening of the burdens of government; and promotion of social welfare.

Scientific organizations

Organizations in which research is carried on in the public interest. Scientific research will be considered to be in the public interest if the results of the research (including any patents, copyrights, processes, or formulas) are made available to the public on a nondiscriminatory basis; if the research is performed for the United States or a state, county, or municipal government; or if the research is carried on for one of the following purposes:

- To aid in the scientific education of college or university students.
- To obtain scientific information that is published in a treatise, thesis, trade publication, or in any other form that is available to the interested public.
- To discover a cure for a disease.
- To aid a community or geographical area by attracting new industry to the community or area, or by encouraging the development or retention of an industry in the community or area.

Literary organizations

An organization that is engaged in publishing activities of any nature. For example: printing, publication, or distribution of your own material or material printed or published by others and distributed by you.

Educational organizations

- An organization, such as a primary or secondary school, a college, or a professional or trade school, that has a regularly scheduled curriculum, a regular faculty, and a regularly enrolled student body in attendance at a place where the educational activities are regularly carried on.
- An organization whose activities consist of conducting public discussion groups, forums, panels, lectures, or other similar programs.
- An organization that presents a course of instruction by correspondence or through the use of television or radio.

- A museum, zoo, planetarium, symphony orchestra, or other similar organization.
- A nonprofit children's day care center.
- Other types of entities include: literary, hospital, health care center, and low-income housing.

Qualified amateur sports organization

A qualified amateur sports organization means any organization organized and operated exclusively to foster national or international amateur sports competition if the organization:

- Is also organized and operated primarily to conduct national or international competition in sports, or
- Supports and develops amateur athletes for national or international competition in sports.

Prevention of cruelty to children or animals

Examples of activities that may qualify this type of organization for tax-exempt status are:

- Preventing children from working in hazardous trades or occupations.
- Promoting high standards of care for laboratory animals.