

Instructions for Form 1023-EZ

(Rev. August 2015)

Below are abbreviated instructions on applying for tax exempt status as a 501 c 3. For full instructions visit <https://www.irs.gov/instructions/i1023ez/ch02.html>.

Information pertinent to your HPHL team and answers to specific questions are in red.

Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

Only certain organizations are eligible to apply for exemption under section 501(c)(3) using Form 1023-EZ. To determine if you are eligible to file Form 1023-EZ, you must complete the Form 1023-EZ Eligibility Worksheet. (On the HPHL website as 1023EZ Eligibility Requirements).

If you answer “Yes” to any of the worksheet questions, you are not eligible to apply for exemption under section 501(c)(3) using Form 1023-EZ. You must apply on Form 1023. If you answer “No” to all of the worksheet questions, you may apply using Form 1023-EZ. Do not anticipate that any of the HPHL Clubs would answer “yes” to any of the questions.

The Form 1023-EZ can only be filed electronically.

Submitting this application does not guarantee exemption will be recognized. If your application is incomplete or not completed correctly, it may be rejected. In addition, you may be contacted for additional information. Also, the IRS will select a statistically valid random sample of applications for pre-determination reviews, which may also result in requests for additional information.

Signature Requirements

An officer, director, or trustee listed in Part I, line 8, who is authorized to sign for the organization must sign Form 1023-EZ. The signature must be accompanied by the title or authority of the signer and the date.

Annual Filing Requirements

Generally, an organization that qualifies for exemption under section 501(c)(3) is required to file an annual return in accordance with section 6033(a). However, an eligible organization, other than a private foundation, that normally has gross receipts of less than \$50,000 is not required to file an annual return, but must furnish notice on Form 990-N (e-Postcard) providing the information required by section 6033(i). See Rev. Proc. 2011-15, 2011-3 I.R.B. 322.

An organization that is required to file a Form 990-series annual information return or submit an annual electronic notice, Form 990-N, must do so even if its application for recognition of exemption has not been filed or has been filed but not yet approved.

If an annual information return or tax return is due while the Form 1023-EZ is pending, complete the return, check the “Application pending” box in the heading, and send the return to the address indicated in the instructions.

If an annual electronic notice, Form 990-N, is due while the Form 1023-EZ is pending, the organization may need to contact the IRS at 1-877-829-5500 and ask for an account to be established for the organization so that it may file the notice.

Part I. Identification of Applicant

Line 1a. Full name of organization. Enter your complete name exactly as it appears in your organizing document, including amendments.

Line 1b – 1e. Mailing address. Enter your complete address where all correspondence will be sent. If mail is not delivered to the street address and you have a P.O. box, enter your box number instead of the street address.

Line 2. Employer identification number (EIN).

Line 3. Month tax year ends (01-12). Enter the month that your tax year (annual accounting period) ends, using a two-digit number format. For example, if your annual accounting period ends December 31, enter “12.” Your annual accounting period is the 12-month period on which your annual financial records are based. Your first tax year could be less than 12 months. **ENTER THE MONTH YOU SELECTED WHEN APPLYING FOR YOUR EIN.**

Line 4. Person to contact if more information is needed.

Line 5. Contact telephone number.

Line 6. Fax number.

Line 7. User fee submitted. Enter the user fee amount paid. (The current user fee is \$400.)

Line 8. List the names, titles, and mailing addresses of your officers, directors, and/or trustees. If an individual serves in more than one office (for example, as both an officer and director), list this individual on only one line and list all offices held.

Line 9a. Organization’s website. **THIS WOULD BE YOUR CLUB’S WEBSITE IF YOU HAVE ONE; NOT THE HPL SITE.**

Line 9b. Organization's email.

Part II. Organizational Structure

Line 1. Entity type. Only certain corporations, unincorporated associations, and trusts are eligible for tax-exempt status under section 501(c)(3) of the Code. Sole proprietorships, partnerships, and loosely affiliated groups of individuals are not eligible. Check the appropriate box to indicate whether you are a corporation, an association, or a trust. **CHECK CORPORATION.**

Line 2. Necessary organizing document. Corporation. If incorporated under a federal, state, or federally recognized Indian tribal or Alaskan native government statute, you have a "necessary organizing document" if your organizing document shows certification of filing. This means your organizing document shows evidence that on a specific date it was filed with and approved by an appropriate state authority. **THIS REFERS TO YOUR ARTICLES OF INCORPORATION.**

THE REST OF THIS SECTION REFERS TO INFORMATION FOUND IN YOUR ARTICLES OF INCORPORATION.

Line 3. Formation date.

Line 4. State of formation.

Line 5. Purpose(s) clause. Your organizing document must limit your purposes to those described in section 501(c)(3). Those purposes are: charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals. See discussion of these purposes under Part III, line 2 of these instructions.

If your purposes are limited by referring to section 501(c)(3), your organizing document also properly limits your purposes. For example, the phrase "relief of the elderly within the meaning of section 501(c)(3)" in your organizing document also properly limits your purposes.

However, if the purposes listed in your organizing document are broader than those listed in section 501(c)(3), you should amend your organizing document before applying for recognition of exemption. A reference to section 501(c)(3) will not ensure that your purposes are limited to those described in section 501(c)(3). All of the language in your organizing document must be considered. The following is an example of an acceptable purpose clause:

The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Line 6. Activities not in furtherance of exempt purposes. Your organizing document must not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes described in section 501(c)(3). In other words, you are not organized exclusively for one or more exempt purposes if your organizing documents expressly empower you to

carry on activities that further purposes outside the scope of section 501(c)(3), such as “to engage in the operation of a social club” or “to engage in a manufacturing business,” regardless of the fact that your organizing document may state that you are created for “charitable purposes within the meaning of section 501(c)(3) of the Code.”

Line 7. Dissolution clause. Your organizing document must permanently dedicate your assets for a section 501(c)(3) purpose. This means that if you dissolve your organization in the future, your assets must be distributed for an exempt purpose described in section 501(c)(3), or to the federal government, or to a state or local government, for a public purpose.

Part III. Your Specific Activities

Consider your past, present, and planned activities when

Line 1. National Taxonomy of Exempt Entities (NTEE) code. An NTEE code is a three-character series of letters and numbers that generally summarize an organization’s purpose. Enter the code that best describes your organization from the [list of NTEE codes](#). **ENTER N68. THIS IS THE CODE FOR WINTER SPORTS – SNOW AND ICE.**

Line 2. Exempt purposes. In order to qualify for exemption as an organization described in section 501(c)(3), you must be organized and operated exclusively for one or more of the following purposes: charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, or preventing cruelty to children or animals.

CHECK TO FOSTER NATIONAL AND INTERNATIONAL AMATEUR SPORTS COMPETITION.

To foster national or international amateur sports competition. There are two types of amateur athletic organizations that can qualify for tax-exempt status. The first type is an organization that fosters national or international amateur sports competition, but only if none of its activities involve providing athletic facilities or equipment. The second type is a qualified amateur sports organization under section 501(j) (discussed below). The primary difference between the two is that a qualified amateur sports organization can provide athletic facilities and equipment.

An organization will be a qualified amateur sports organization under section 501(j) if it is organized and operated:

1. Exclusively to foster national or international amateur sports competition, and
2. Primarily to conduct national or international competition in sports or to support and develop amateur athletes for that competition.

The organization's membership can be local or regional in nature.

Line 3. Prohibited or restricted activities.

Line 4. Attempting to influence legislation.

Line 5. Compensation to officers, directors, or trustees. Check “Yes” if you pay or plan to pay compensation to any of your officers, directors, or trustees. Compensation includes salary or wages, deferred compensation, retirement benefits whether in the form of a qualified or non-qualified employee plan (pensions or annuities), fringe benefits (personal vehicle, meals, lodging, personal and family educational benefits, low interest loans, payment of personal travel, entertainment, or other expenses, athletic or country club membership, personal use of your property), and bonuses.

WILL VARY FROM CLUB TO CLUB. DOES YOUR CLUB PAY COACHES, OFFICERS, MANAGERS, ETC?

Line 6. Donation of funds or payment of expenses to individuals. Check “Yes” if you have donated funds to or paid expenses for individual(s), or plan to donate funds to or pay expenses for individual(s) (other than paying for or reimbursing employees’ business expenses). **WILL VARY FROM CLUB TO CLUB. DOES YOUR CLUB SUBSIDIZE PLAYERS IN NEED?**

Line 7. Conducting activities or providing grants outside the United States.

Line 8. Financial transactions with officers, directors, or trustees.

Line 9. Unrelated business gross income.

Line 10. Gaming activities.

Line 11. Disaster relief assistance.

Part IV. Foundation Classification

CHECK OPTION B.

Line 1b. Check this box if you normally receive (1) more than 33¹ 3% of your support from contributions, membership fees, and gross receipts (from permitted sources, see below) from admissions, sales of merchandise, performance of services, or furnishing of facilities in an activity that is not an unrelated trade or business, subject to certain limits described below; and (2) not more than 33¹ 3% of your support from gross investment income and net unrelated business income (less the amount of tax on unrelated business taxable income under section 511).

Gross receipts from permitted sources. Gross receipts from related activities received from a person or from any government agency are includible in any tax year only to the extent the gross receipts are not more than the greater of \$5,000 or 1% of the organization’s total support in that year.

Part V. Reinstatement After Automatic

Revocation

THIS WILL VARY FROM CLUB TO CLUB.

You should complete this section only if you have had your exempt status automatically revoked under section 6033(j)(1) of the Code for failure to file required annual returns or notices for three consecutive years, and you are applying for reinstatement under section 4 or 7 of Rev. Proc. 2014-11, 2014-3 I.R.B. 411.

Rev. Proc. 2014-11 establishes several different procedures for reinstating organizations depending upon their size, number of times they have been automatically revoked, and the timeliness of filing for reinstatement. Therefore, you should review the revenue procedure and determine which section applies to you.

Note. You can apply using this form only if you are requesting reinstatement under section 4 or 7 of the revenue procedure. If you are applying for retroactive reinstatement under section 5 or 6 of Rev. Proc. 2014-11, you must submit the full Form 1023 along with the appropriate reasonable cause statement and a statement confirming you have filed the required annual returns as described in the revenue procedure.

Line 1. Section 4 of Rev. Proc. 2014-11. Check this box if: You were eligible to file either Form 990-EZ or Form 990-N for each of the three consecutive years that you failed to file, This is the first time you have been automatically revoked pursuant to section 6033(j), and You are submitting this application not later than 15 months after the later of the date of your Revocation Letter or the date on which the IRS posted your name on the Revocation List at www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Select-Check.

By checking this box, you are also attesting that your failure to file was not intentional and you have put in place procedures to file required returns or notices in the future.

Line 2. Section 7 of Rev. Proc. 2014-11. Check this box if you are seeking reinstatement under section 7 of Rev. Proc.

2014-11. By checking this box, you are agreeing to accept an effective date of reinstatement as of the date of filing this application.

Part VI. Signature

An officer, director, or trustee listed in Part I, line 8, who is authorized to sign for the organization must electronically sign Form 1023-EZ. To electronically sign Form 1023-EZ, the signer must check the "penalties of perjury" box in Part VI and type his or her name on the line provided. The signature must be accompanied by the title or authority of the signer and the date.