



Organizations Not Required to File Form 1023

The following types of organizations are not required to file Form 1023 for recognition of exemption under Internal Revenue Code section 501(c)(3):

- Churches, including synagogues, temples and mosques.
- Integrated auxiliaries of churches and conventions or associations of churches.
- Any organization (other than a private foundation) that has gross receipts in each taxable year of normally not more than \$5,000.

Contributors' contributions to these types of organizations are tax deductible. Although there is no requirement to do so, many churches and small organizations seek IRS recognition because recognition assures contributors that contributions are deductible.

Additional information

- [Publication 1828, Tax Guide for Churches and Religious Organizations](#)
- [Public charity - tax exemption application](#)

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