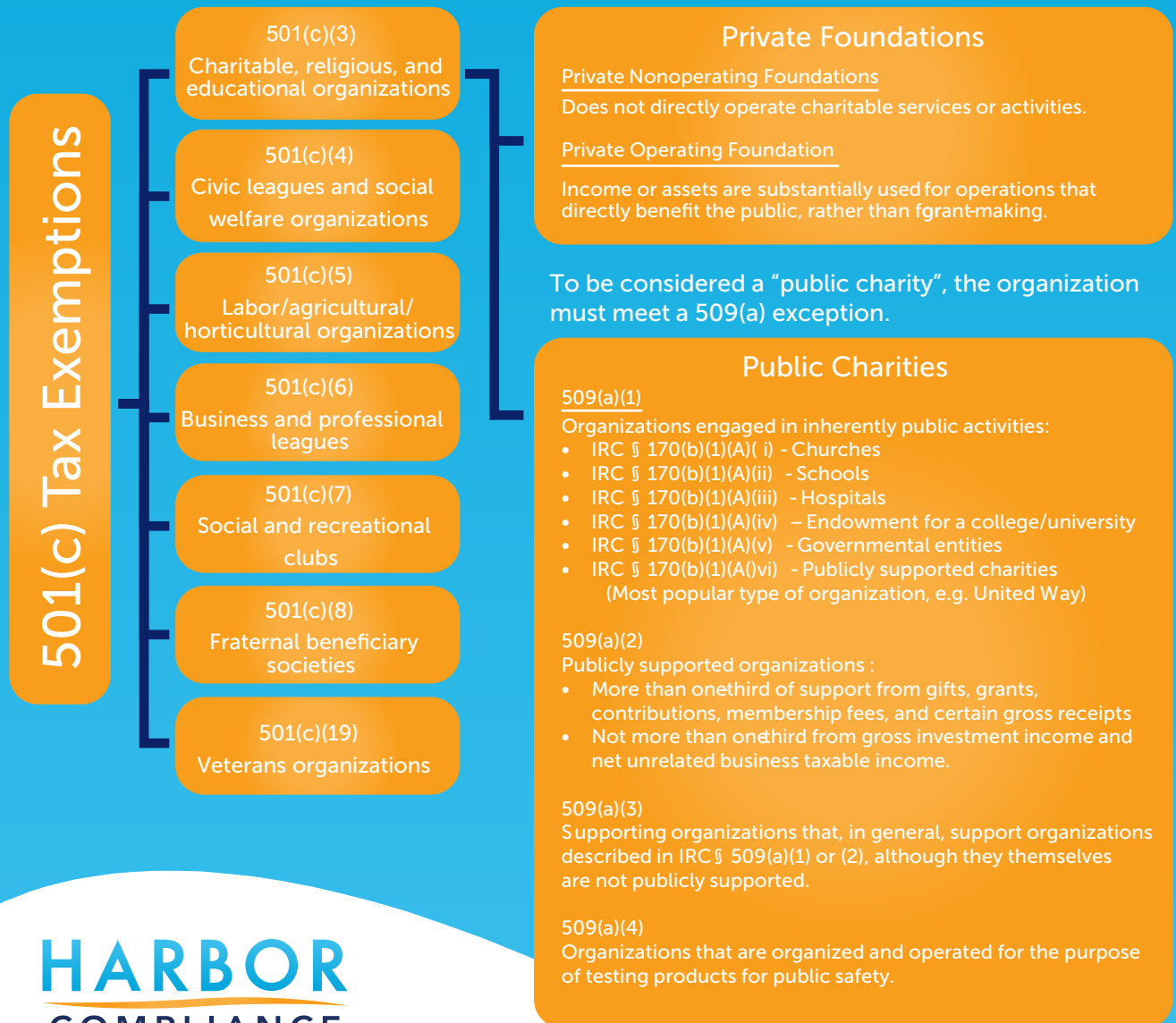


# Types of 501(c) Organizations

Federal income tax exemption is defined by the Internal Revenue Service (IRS) under Internal Revenue Code (IRC) 501(c). Most nonprofits fall under 501(c)(3).

Every 501(c)(3) organization is categorized by the IRS as a "private foundation" or "public charity" by an IRC § 509(a) ruling. When you apply for 501(c)(3) using IRS Form 1023, the IRS will send back a determination letter and 509(a) ruling.



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