

**Exempt Organizations Provisions –  
Internal Revenue Code (Title 26, United States Code)**

<b>Section Number</b>	<b>Subject(s)</b>
501(a)	Exemption from taxation
501(b)	Tax on unrelated business income and certain other activities
501(c)	List of exempt organizations
501(c)(1)	Certain instrumentalities of the United States
501(c)(2)	Title holding corporations for a single exempt parent organization
501(c)(3)	Organizations organized and operated exclusively for religious, charitable, educational, and other specified purposes
501(c)(4)	Civic leagues, social welfare organizations, or certain local associations of employees
501(c)(5)	Labor, agricultural, or horticultural organizations
501(c)(6)	Business leagues, chambers of commerce, real estate boards, boards of trade
501(c)(7)	Social and recreation clubs
501(c)(8)	Fraternal beneficiary societies
501(c)(9)	Voluntary employees' beneficiary associations (VEBAs)
501(c)(10)	Domestic fraternal societies operating under the lodge system
501(c)(11)	Local teachers' retirement fund associations
501(c)(12)	Local benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations
501(c)(13)	Nonprofit cemetery companies and crematoria
501(c)(14)	Credit unions and other mutual financial organizations
501(c)(15)	Small non-life insurance companies
501(c)(16)	Crop financing organizations

501(c)(17)	Supplemental unemployment benefit trusts
501(c)(18)	Pre-1959 employee-funded pension trusts
501(c)(19)	Veterans organizations
501(c)(21)	Black lung benefit trusts
501(c)(22)	Withdrawal Liability Payment Fund Trust
501(c)(23)	Pre-1880 veterans organizations providing benefits to veterans or their dependents
501(c)(24)	Pre-1988 single-employer benefit trusts described in section 4049 of the Employee Retirement Income Security Act of 1974
501(c)(25)	Title holding corporations or trusts for multiple exempt parent organizations
501(c)(26)	State-sponsored high-risk health coverage organizations
501(c)(27)	State-sponsored workers' compensation reinsurance organizations
501(c)(28)	National railroad retirement investment trusts
501(d)	Religious and apostolic organizations
501(e)	Cooperative hospital service organizations
501(f)	Cooperative service organizations of operating educational organizations
501(g)	Definition of agricultural
501(h)	Expenditures to influence legislation
501(i)	Prohibition of discrimination by social clubs
501(j)	Special rules for certain amateur sports organizations
501(k)	Child care organizations
501(l)	Government corporations exempt under section 501(c)(1)
501(m)	Organizations providing commercial-type insurance not exempt from tax

501(n)	Charitable risk pools
501(o)	Treatment of hospitals participating in provider-sponsored organizations
501(p)	Suspension of tax-exempt status of terrorist organizations
501(q)	Special rules for credit counseling organizations
501(r )	Non-exemption – Communist-controlled organizations (cross reference)
502	Feeder organizations
503	Prohibited transactions
504	Revocation of exemption – Substantial lobbying activities or political activities

505	Additional requirements for sections 501(c)(9), 501(c)(17) or 501(c)(20) organizations
507	Termination of private foundation status
508	Special rules for section 501(c)(3) organizations
509	Private foundation defined
509(a)(1)	Organizations described in section 170(b)(1)(A)(i) - (vi) are not private foundations
509(a)(2)	Certain public supported organizations are not private foundations
509(a)(3)	Organizations organized and operated to support section 509(a)(1) or 509(a)(2) organizations are not private foundations.
511	Imposition of tax on unrelated business income
512	Unrelated business taxable income defined
513	Unrelated trade or business defined
514	Unrelated debt-financed income
515	Taxes of foreign countries and United States possessions
521	Exemption of farmers' cooperatives from tax
527	Political organizations

528	Homeowners association
529	Qualified tuition programs
530	Coverdell education savings accounts
4911	Tax on excess expenditures to influence legislation – Public charities
4912	Tax on disqualifying lobbying expenditures of certain organizations – Public charities
4940	Excise tax on investment income – Private foundations
4941	Taxes on self-dealing – Private foundations
4942	Taxes on failure to distribute income – Private foundations
4943	Taxes on excess business holdings – Private foundations
4944	Taxes on investments that jeopardize charitable purposes – Private foundations

4945	Taxes on taxable expenditures – Private foundations
4946	Private foundation excise taxes – Definitions
4947	Application of private foundation excise taxes to certain nonexempt trusts
4948	Application of private foundation excise taxes and denial of exemption to certain foreign organizations
4951	Black lung benefit trusts – Taxes on self-dealing
4952	Black lung benefit trusts – Taxes on taxable expenditures
4953	Black lung benefit trusts – Taxes on excess contributions
4955	Taxes on political expenditures of section 501(c)(3) organizations
4958	Taxes on excess benefit transactions
4961	Abatement of second tier taxes where there is correction
4962	Abatement of first tier taxes in certain cases

4963	First and second tier excise taxes – Definitions
4965	Excise tax on certain tax-exempt entities entering into prohibited tax shelter transactions
4966	Taxes on taxable distributions – Donor advised funds
4967	Taxes on prohibited benefits – Donor advised funds
4976	Excise taxes – Welfare benefit plans under Code section 419A (VEBAs)
6033	Returns by exempt organizations
6034	Returns by split-interest trusts (described in section 4947(a)(2))
6072(e)	Time for filing returns for exempt organizations
6081	Extension of time for filing returns
6103	Confidentiality and disclosure of returns and return information
6104	Publicity of information required from certain exempt organizations and certain trusts
6110	Public inspection of written determinations
6113	Disclosure of nondeductibility of contributions

6115	Disclosure related to quid pro quo contributions
6684	Penalties with respect to liability for tax under Chapter 42 (sections 4940 - 4967)
6685	Penalty with respect to public inspection requirements for certain tax-exempt organizations
6710	Penalty for failure to disclose that contributions are nondeductible

6711	Penalty for failure by tax-exempt organization to disclose that certain information or service is available from federal government
6714	Penalty for failure to meet disclosure requirements for quid pro quo contributions
6720	Penalty for fraudulent acknowledgments of vehicle donations (motor vehicles , boats, and airplanes)
6720B	Penalty for falsely identifying exempt use property
6852	Termination assessments - flagrant political expenditures by section 501(c)(3) organizations
7409	Action to enjoin flagrant political expenditures of section 501(c)(3) organizations
7428	Declaratory judgments relating to status and classification of organizations under section 501(c)(3) and related sections

*Last Updated: July 8, 2009*