## Exempt Organizations Provisions – Federal Tax Regulations (Title 26, Code of Federal Regulations)

26 C.F.R. Section Number	Subject(s)
1.170A-9	Definition of section 170(b)(1)(A) organization (public charities under section 509(a)(1))
1.501(a)-1	Exemption from taxation
1.501(c)(2)-1	Corporations organized to hold title to property for exempt organizations
1.501(c)(3)-1	Organizations organized and operated for religious, charitable, educational, and other specified purposes
1.501(c)(4)-1	Civic organizations and local associations of employees
1.501(c)(5)-1	Labor, agricultural, and horticultural organizations
1.501(c)(6)-1	Business leagues, chambers of commerce, real estate boards, and boards of trade
1.501(c)(7)-1	Social and recreation clubs
1.501(c)(8)-1	Fraternal beneficiary societies
1.501(c)(9)-1	Voluntary employees' beneficiary associations (VEBAs)
1.501(c)(9)-2	Membership in a voluntary employees' association; employees; voluntary association of employees
1.501(c)(9)-3	Voluntary employees' beneficiary associations; life, sick, accident, or other benefits
1.501(c)(9)-4	Voluntary employees' beneficiary associations; inurement
1.501(c)(9)-5	Voluntary employees' beneficiary associations; recordkeeping requirements
1.501(c)(9)-6	Voluntary employees beneficiary association; benefits includible in gross income
1.501(c)(9)-7	Voluntary employees beneficiary association; section 3(4) of ERISA

1.501(c)(9)-8	Voluntary employees beneficiary associations; effective date
1.501(c)(10)-1	Certain fraternal beneficiary societies
1.501(c)(12)-1	Local benevolent life insurance associations, mutual irrigation and telephone companies, and like organizations
1.501(c)(13)-1	Cemetery companies and crematoria
1.501(c)(14)-1	Credit unions and mutual insurance funds
1.501(c)(15)-1	Mutual insurance companies or associations
1.501(c)(16)-1	Corporations organized to finance crop operations
1.501(c)(17)-1	Supplemental unemployment benefit trusts
1.501(c)(17)-2	Supplemental unemployment benefit trusts – General rules
1.501(c)(17)-3	Supplemental unemployment benefit trusts – Relation to other sections of the Code
1.501(c)(18)-1	Certain funded pension trusts
1.501(c)(19)-1	War veterans organizations
1.501(c)(21)-1	Black lung trusts – Certain terms (definitions)
1.501(c)(21)-2	Black lung trusts – Trust instruments
1.501(d)-1	Religious and apostolic associations or corporations
1.501(e)-1	Cooperative hospital service organizations
1.501(h)-1	Application of the expenditure test to expenditures to influence legislation: Introduction
1.501(h)-2	Electing the expenditure test
1.501(h)-3	Lobbying or grass roots expenditures normally in excess of ceiling amount
1.501(k)-1	Communist-controlled organizations
1.502-1	Feeder organizations
1.503(a)-1	Denial of exemption for prohibited transactions
1.503(b)-1	Prohibited transactions defined

1.504-1	Attempts to influence legislation: certain organizations formerly described in section 501(c)(3) denied exemption
1.504-2	Certain transfers made to avoid section 504(a) [Revocation of exemption due to substantial lobbying or political activities
1.505(c)-1T	Questions and answers relating to notification requirement for recognition of exemption under Code sections 501(c)(9) VEBAs, or 501(c)(17) supplemental unemployment benefit trusts
1.507-1	Termination of private foundation status
1.507-2	Special rules – Termination of private foundation status by transfer to, or operation as, public charity
1.507-3	Special rules – Transferee foundations in liquidation, merger, etc., of private foundations
1.507-4	Imposition of tax under Code section 507(c)
1.507-5	Aggregate tax benefit defined (in general) – Calculation of termination tax under Code section 507
1.507-6	Substantial contributor defined
1.507-7	Valuation of assets for purposes of section 507(c)
1.507-8	Liability for tax under Code section 507 in cases where private foundation transfers assets
1.507-9	Abatement of termination taxes
1.508-1	Notices required – Status as 501(c)(3) organization and rebuttal of private foundation presumption (application deadline)
1.508-2	Disallowance of charitable deduction in certain cases
1.508-3	Requirements for government instruments - Private foundations
1.508-4	Effective date of regulations under Code section 508 [Special rules for section 501(c)(3) organizations]
1.509(a)-1	Definition of private foundation
	·

1.509(a)-2	Exclusion from private foundation classification – certain organizations described in section 170(b)(1)(A)
1.509(a)-3	Exclusion from private foundation classification – broadly, publicly supported organization (Code section 509(a)(2))
1.509(a)-4	Exclusion from private foundation classification – supporting organizations (Code section 509(a)(3))
1.509(a)-5	Special rules of attribution – used in determining whether organization meets support test in Code section 509(a)(2)(B)
1.509(a)-6	Classification under section 509(a) private foundation status
1.509(a)-7	Reliance of classification status by grantors and contributors to section 509(a)(1) and 509(a)(2) supported organizations, and 509(a)(3) supporting organizations
1.509(b)-1	Continuation of private foundation status – organizations that are private foundations on or after October 9, 1969
1.509(c)-1	Status of organization after termination of private foundation status
1.509(d)-1	Definition of support
1.509(e)-1	Definition of gross investment income
1.511-1	Imposition and rates of unrelated business income tax
1.511-2	Organizations subject to unrelated business income tax
1.511-3	Provisions generally applicable to the tax on unrelated business income
1.511-4	Minimum tax for tax preferences - unrelated business income tax
1.512(a)-1	Definition of unrelated business taxable income
1.512(a)-2	Definition of unrelated business taxable income applicable to taxable years beginning before December 13, 1967
1.512(a)-4	Special rules regarding unrelated business taxable income applicable to war veterans organizations

1.512(a)-5T	Questions and answers relating to the unrelated business taxable income of section 501(c)(9) and 501(c)(17) organizations
1.512(b)-1	Modifications – Calculation of unrelated business taxable income
1.512(c)-1	Special rules regarding unrelated business taxable income applicable to partnerships
1.513-1	Definition of unrelated trade or business
1.513-2	Definition of unrelated trade or business applicable to taxable years beginning before December 13, 1967
1.513-3	Qualified convention and trade show activity
1.513-4	Certain sponsorship not unrelated trade or business
1.513-5	Certain bingo games not unrelated trade or business
1.513-6	Certain hospital services not unrelated trade or business
1.513-7	Travel and tour activities of tax exempt organizations
1.514(a)-1	Unrelated debt-financed income and deductions
1.514(a)-2	Business lease rents and deductions for taxable years beginning before January 1, 1970
1.514(a)-2	Business lease rents and deductions for taxable years beginning before January 1, 1970
1.514(b)-1	Definition of debt-financed property
1.514(c)-1	Acquisition indebtedness
1.514(c)-2	Permitted allocations under section 514(c)(9)(E) [Related to debt-financed real property held by partnerships]
1.514(d)-1	Basis of debt-financed property acquired in corporate liquidation
1.514(e)-1	Allocation rules – Income from partially debt-financed property
1.514(f)-1	Definition of business lease
1.514(g)-1	Business lease indebtedness

1.521-1	Farmers cooperative associations
1.527-1	Political organizations – Generally
1.527-2	Political organizations – Definitions
1.527-3	Political organizations – Exempt function income
1.527-4	Political organizations – Special rules for computing political organization taxable income
1.527-5	Political organizations – Activities resulting in gross income to an individual or political organization
1.527-6	Political organizations – Inclusion of certain amounts in gross income of an exempt, non-political organization
1.527-7	Political organizations – Newsletter funds
1.527-8	Political organizations – Effective dates, filing requirements, and miscellaneous provisions
1.527-9	Political organizations – Special rule for principal campaign committees
1.528-1 to 1.528-10	Homeowners association and related provisions
56.4911-0	Outline of regulations under Code section 4911 – Public Charities
56.4911-1	Tax on excess lobbying expenditures
56.4911-2	Lobbying expenditures, direct lobbying communications, and grass roots lobbying communications
56.4911-3	Expenditures for direct and/or grass roots lobbying communications
56.5911-4	Exempt purpose expenditures
56.4911-5	Communications with members
56.4911-6	Records of lobbying and grass roots expenditures
56.4911-7	Affiliated group of organizations
56.4911-8	Excess lobbying expenditures of affiliated group
56.4911-9	Application of section 501(h) to affiliated groups of organizations

56.4911-10	Members of a limited affiliated group of organizations
53.4940-1	Excise tax on net investment income
53.4941(a)-1	Self-dealing in private foundations – Initial taxes
53.4941(b)-1	Self-dealing – Additional taxes
53.4941(c)-1	Self-dealing – Special rules regarding tax liability
53.4941(d)-1	Definition of self-dealing
53.4941(d)-2	Specific acts of self-dealing
53.4941(d)-3	Exceptions to self-dealing
53.4941(d)-4	Self-dealing – Transitional rules
53.4941(e)-1	Self-dealing – Definitions
53.4941(f)-1	Self-dealing – Effective dates
53.4942(a)-1	Taxes for failure to distribute income
53.4942(a)-2	Computation of undistributed income
53.4942(a)-3	Qualifying distributions defined
53.4942(b)-1	Operating foundations
53.4942(b)-2	Alternative tests – Operating foundation status
53.4942(b)-3	Determination of compliance with operating foundation tests
53.4943-1	Taxes on excess business holdings – General rule; purpose
53.4943-2	Imposition of tax on excess business holdings of private foundations
53.4943-3	Determination of excess business holdings
53.4943-4	Excess business holdings – Present holdings defined
53.4943-5	Excess business holdings – Present holdings acquired by trust or will
53.4943-6	Excess business holdings – Five-year period to dispose of gifts, bequests, etc.
53.4943-7	Excess business holdings – Special rules for readjustments involving grandfathered holdings

53.4943-8	Excess business holdings – Business holdings; constructive ownership
53.4943-9	Excess business holdings – Business holdings; certain periods
53.4943-10	Excess business holdings – Business enterprise defined
53.4943-11	Excess business holdings – Effective date
53.4944-1	Jeopardizing investments of private foundations – Initial taxes
53.4944-2	Jeopardizing investments – Additional taxes
53.4944-3	Jeopardizing investments – Exception for program-related investments
53.4944-4	Jeopardizing investments – Special rules
53.4944-5	Jeopardizing investments – Definitions
53.4944-6	Jeopardizing investments – Special rules for investments made prior to January 1, 1970
53.4945-1	Taxes on taxable expenditures – Private Foundations
53.4945-2	Taxable expenditures – Propaganda influencing legislation
53.4945-3	Taxable expenditures – Influencing elections and carrying on voter registration drives
53.4945-4	Taxable expenditures – Grants to individuals
53.4945-5	Taxable expenditures – Grants to organizations and expenditure responsibility
53.4945-6	Taxable expenditures – Expenditures for non-charitable purposes
53.4946-1	Private foundation excise taxes – Definitions and special rules
53.4947-1	Application of private foundation excise taxes to split-interest and nonexempt charitable trusts – Application of tax

53.4947-2	Application of private foundation excise taxes to split interest and nonexempt charitable trusts – Special rules
53.4948-1	Application of private foundation excise taxes and denial of exemption to certain foreign organizations
53.4951-1	Black lung benefit trusts – Taxes on self-dealing
53.4952-1	Black lung benefit trusts – Taxes on taxable expenditures
53.4955-1	Tax on political expenditures of section 501(c)(3) organizations
53.4958-0	Taxes on excess benefit transactions – Table of contents
53.4958-1	Taxes on excess benefit transactions
53.4958-2	Excess benefit transactions – Definition of applicable tax-exempt organization
53.4958-3	Excess benefit transactions – Definition of disqualified person
53.4958-4	Excess benefit transactions defined
53.4958-6	Excess benefit transactions – Rebuttable presumption
53.4958-7	Excess benefit transactions – Correction
53.4958-8	Excess benefit transactions – Special rules
53.4961-1	Abatement of second tier taxes for correction within correction period
53.4961-2	Court proceedings to determine liability for second tier tax
53.4963-1	First and second tier excise taxes – Definitions
53.4976-1T	Questions and answers relating to taxes with respect to welfare benefit funds
1.6001-1(c)	Records of exempt organizations

53.6001-1 and 56.6001-1	Notice or regulations regarding records, statements, and special returns for private foundations (Chapter 42) and public charities (Chapter 41), respectively
53.6011-1 and 56.6011-1	General requirement of return, statement, or list for private foundations (Chapter 42) and public charities (Chapter 41), respectively
53.6011-4 and 56.6011-4	Requirement of statement disclosing participation in certain transactions by taxpayers for private foundations (Chapter 42) and public charities (Chapter 41), respectively
1.6033-1	Returns by exempt organizations (taxable years beginning before January 1, 1970)
1.6033-2	Returns by exempt organizations (taxable years beginning after December 31, 1969)
1.6033-3	Additional return provisions - Private foundations
1.6033-4 and 301.6033-4	Required use of magnetic media for returns by organizations required to file under Code section 6033 (Form 990 and Form 990-PF)
1.6033-5T	Disclosure by tax-exempt entities that are parties to certain reportable transactions
1.6033-6T	Notification requirement for tax-exempt entities not required to file an annual return under Code section 6033(a)(1) (taxable years beginning after December 31, 2006)
1.6034-1	Information returns required of split-interest trusts or trusts claiming charitable or other deductions under Code section 642(c)
1.6072-2(c)	Time for filing returns
1.6081-9	Automatic extension of time to file exempt organization returns
1.6091-1(b)(3)	Place for filing certain information returns
53.6091-1	Place for filing chapter 42 excise tax returns, including Code section 6852 termination assessments for flagrant political expenditures of section 501(c)(3) organizations

301.6103	Confidentiality and disclosure of returns and return information
301.6104(a)(1)	Public inspection of material relating to tax-exempt organizations
301-6110-1	Public inspection of written determinations and background file documents
301.6111-1T	Questions and Answers relating to tax shelter registration
1.6115-1	Disclosure requirements for quid pro quo contributions
301.6684-1	Assessable penalties with respect to liability for tax under chapter 42
301.6685-1	Assessable penalties with respect to private foundations failure to comply with Code section 6104(d) public inspection rules
301.6852-1	Termination assessments of tax in the case of flagrant political expenditures of section 501(c)(3) organizations
301.7409-1	Action to enjoin flagrant political expenditures of section 501(c)(3) organizations
301.7422-1	Special rules for certain excise taxes imposed by chapter 42
301.7430-1(c)	Exhaustion of administrative remedies for revocation of a determination under Code section 7428

Last updated: July 6, 2009