

New Electronic Form 8976 to Alert IRS About Section 501(c)(4) Status; 1023-EZ Application Reduced to \$275

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The Protecting Americans from Tax Hikes (“PATH”) Act of 2015, enacted in December 2015, requires organizations to notify the IRS if they desire to operate under Section 501(c)(4) of the Internal Revenue Code (“Code”). (Only organizations described in Section 501(c)(3) of the Code are required to apply for and receive recognition of their tax-exempt status; other organizations, such as social welfare organizations described in Section 501(c)(4), may apply to the IRS for recognition of exempt status but are not required to do so in order to be exempt.) The PATH Act added a new Section 506 to the Code. Section 506 requires Section 501(c)(4) organizations to notify the IRS, within 60 days of organizing, that they are operating as Section 501(c)(4) organizations... [Continue Reading](#)