

ORU Qualifying Exempt Organizations

1/27/2022

Section 3 of the IRS Publication 557 states that a 501(c)(3) entity is one that is organized and operated exclusively for the following purposes:

- Religious
- Charitable
- Scientific
- Testing for public safety
- Literary
- Educational
- Fostering national or international amateur sports competition (but only if none of its activities involve providing athletic facilities or equipment)
- The prevention of cruelty to children or animals

501(c) entities include the following:

- Civic Leagues and Social Welfare Organizations
- Labor, Agricultural, and Horticultural Organizations
- Business Leagues
- Social and Recreation Clubs
- Fraternal Beneficiary Societies and Domestic Fraternal Societies
- Employee's Associations
- Local Benevolent Life Insurance Associations, Mutual Irrigations and Telephone Companies, and Like Organizations
- Cemetery Companies
- Credit Unions and Other Mutual Financial Organizations
- Veteran's Organizations
- Black Lung Benefit Trusts
- Title-Holding Corporations for Single Parent Corporations
- Title-Holding Corporations or Trusts for Multiple Parent Organizations
- State-Sponsored High-Risk Health Coverage Organizations
- Qualified State-Sponsored Workers' Compensation Organizations
- CO-OP Health Insurance Issuers

509 (a)(1) organizations include:

- A church or a convention or association of churches
- An education organization such as a school or college
- A hospital or medical research organization operated in conjunction with a hospital
- Endowment funds operated for the benefit of certain state and municipal colleges and universities
- A government unit
- An agricultural research organization
- A publicly supported organization