

# Instructions for Form AR1023CT

## Application for Exempt Status

### Part I

- Line 1a Enter full name of organization as shown in the creating document, including amendments.
- Line 1b Enter the name of the individual to receive organization's correspondence.
- Line 1c Enter full address (number, street, room or suite number).
- Line 1d Enter city, state and zip code.
- Line 2 Enter the Federal Employer Identification Number (FEIN). If the organization is not required to have an FEIN, enter "N/A" and we will assign an Arkansas identification number to be used on the AR1023CT. However, the assigned Arkansas identification number cannot be used on any federal, state or other documents that require an FEIN.
- Line 3 Enter name and telephone number of the person to contact during business hours if more information is needed. This should be an officer, director, or a person with power of attorney who is familiar with the organization's activities and is authorized to act on its behalf.
- Line 4 Enter the ending month and year of the organization's annual accounting period.
- Line 5 Enter the month, day and year the organization became a legal entity. For a corporation, this is the date that the Articles of Incorporation were approved by the appropriate state official. For an unincorporated organization its constitution or Articles of Association were adopted. For a partnership, it is the date of the Partnership Agreement.
- Line 6 Select up to three of the Federal code numbers listed on the following document that best describes or most accurately identifies the organization's purpose, activities or type of organization. Enter the codes in order of importance.
- Line 7 Enter the subsection below of Arkansas Code Section 26-51-303(a), unless the entity is an ESOP under Arkansas Code Section 26-51-308 or 26-51-309 for Charitable Trusts.

(1) Fraternal benefit societies, orders, or associations:

(A) Operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system; and

(B) Providing for the payment of life, sick, accident, or other benefits to the members of such society, order, or association or their dependents;

(2) Domestic life and disability insurance companies and foreign insurance companies:

(3) Cemetery corporations;

(4) Business leagues, chambers of commerce, or boards of trade not organized for profit and no part of the net earning of which inures to the benefit of any private stockholders or individuals;

(5) Civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare;

(6) Farmers' or other mutual hail, cyclone, or fire insurance companies, or other domestic insurance companies writing lines of insurance other than those specified in subdivisions (1) and (2) of this section, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations of a purely local character, but only if eighty five percent (85%) or more of the income of the organization consists solely of assessments, dues and fees collected from members for the sole purpose of meeting losses and expenses;

(7) Farmers', fruit growers', or like organizations organized and operated as sales agent for the purpose of marketing the products of members and turning back to them the proceeds of sales, less the necessary selling expenses on the basis of the quantity of produce furnished by them;

(8) Labor, agricultural, or horticultural organizations, no part of the net earnings of which inures to the benefit of any private stockholder or member;

(9) Corporations, trusts, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda or otherwise attempting to influence legislation, and which does not participate in, or intervene in, including the publishing or distributing of statements, any political campaign on behalf of or in opposition to any candidate for public office.

- Line 8 Enter the month, day, and year of first activity in Arkansas.
- Line 9 Enter "D" (domestic) if incorporated or organized in Arkansas, or enter "F" (foreign) if incorporated or organized in another state.
- Line 10 Enter the section and subsection of the Internal Revenue Code under which this organization is exempt. Example: 501(c)(3).
- Line 11 Enter the month, day and year that approval for exempt status was received from the Internal Revenue Service.
- Line 12 Enter the month, day and year of the expiration date on the Ruling letter from the Internal Revenue Service if the organization's exempt status was granted to a specific date.
- Line 13 Enter the ending month and year of each tax year for which an Arkansas Corporation Income tax return has been filed.
- Line 14 Check the appropriate box for your type of organization and attach a complete copy of the requested documents, which would include a Trust Agreement for an ESOP.

### Part II

Follow instructions as stated in Part II, Lines 1 through 5.