

Status; application for recognition; date of notice. The date of notice for purposes of section 508(a) of the Code is the date of the U.S. postmark stamped on the cover in which an exemption application is mailed or, if no postmark appears on the cover, the date the application is stamped as received by the Service.

The Internal Revenue Service has been asked whether the date of notice for purposes of section 508(a) of the Internal Revenue Code of 1954 is the date of receipt of a properly completed and executed Form 1023, Application for Recognition of Exemption, or the date the cover in which the exemption application is mailed is postmarked.

Section 508(a) of the Code provides, with certain exceptions, that an organization organized after October 9, 1969, shall not be treated as an organization described in section 501(c)(3) unless it gives notice to the Secretary or his delegate that it is applying for recognition of such status within the time prescribed for giving notice in the applicable Income Tax Regulations.

Section 1.508-1(a)(2)(i) of the Income Tax Regulations provides that such notice shall be given within 15 months from the end of the month in which the organization was organized. Such notice is filed by submitting a properly completed and executed Form 1023, Application for Recognition of Exemption. Notice should be filed with the District Director.

Section 7502(a)(1) of the Code provides, in general, that if any return, claim, statement, or other document is required to be filed before a specified date, and the document is delivered by United States mail after such date to the agency, officer, or office with which such document is required to be filed, it shall be deemed to have been filed on or before the date if the United States postmark stamped on the cover in which such document is mailed is dated on or before the date prescribed for filing.

Held, the date of notice for purposes of section 508(a) of the Code is the date of the United States postmark stamped on the cover in which the exemption application is mailed. However, if the cover does not contain a postmark, the date of notice is the date the Form 1023 is stamped as received by the Service.