501(c)(3) Nonprofit Classifications

Nonprofit- concept of state law

Tax Exempt- IRS classification. Federal Tax Exemption since there is also state tax exemption which is separate

Section 501 (c)

29 types

501 (c) (3)- Charities

Public Charities- 509 (a)

Private Foundations

509 (a)(1)- deemed public by virtue of what they do". E.g. churches, schools and hospitals) or from the receipt of many public contributions (e.g. United Way).

509 (a)(2)- receive a broad range of public support from contributions and fees for service. E.g., social service organizations or a nursing home

509 (a)(3)- supporting organizations operated, supervised, or controlled by or in a connection with a supported charity or governmental unit