If your organization wants to obtain recognition of exemption as an educational organization, you must submit complete information as to how your organization carries on or plans to carry on its educational activities, such as by conducting a school, by panels, discussions, lectures, forums, radio and television programs, or through various cultural media such as museums, symphony orchestras, or art exhibits. In each instance, you must explain by whom and where these activities are or will be conducted and the amount of admission fees, if any. You must submit a copy of the pertinent contracts, agreements, publications, programs, etc.

If you are organized to conduct a school, you must submit full information regarding your tuition charges, number of faculty members, number of full-time and part-time students enrolled, courses of study and degrees conferred, together with a copy of your school catalog. See also Private Schools, discussed later.

**Educational Organizations**

The term educational relates to:

1. The instruction or training of individuals for the purpose of improving or developing their capabilities, or
2. The instruction of the public on subjects useful to individuals and beneficial to the community.

**Advocacy of a position.** Advocacy of a particular position or viewpoint may be educational if there is a sufficiently full and fair exposition of pertinent facts to permit an individual or the public to form an independent opinion or conclusion. The mere presentation of unsupported opinion is not educational.

**Method not educational.** The method used by an organization to develop and present its views is a factor in determining if an organization qualifies as educational within the meaning of section 501(c)(3). The following factors may indicate that the method is not educational.

1. The presentation of viewpoints unsupported by facts is a significant part of the organization's communications.
2. The facts that purport to support the viewpoint are distorted.
3. The organization's presentations make substantial use of inflammatory and disparaging terms and express conclusions more on the basis of emotion than of objective evaluations.
4. The approach used is not aimed at developing an understanding on the part of the audience because it does not consider their background or training.

Exceptional circumstances, however, may exist where an organization's advocacy may be educational.
even if one or more of the factors listed above are present.

**Qualifying organizations.** The following types of organizations may qualify as educational:

1. An organization, such as a primary or secondary school, a college, or a professional or trade school, that has a regularly scheduled curriculum, a regular faculty, and a regularly enrolled student body in attendance at a place where the educational activities are regularly carried on,

2. An organization whose activities consist of conducting public discussion groups, forums, panels, lectures, or other similar programs,

3. An organization that presents a course of instruction by correspondence or through the use of television or radio,

4. A museum, zoo, planetarium, symphony orchestra, or other similar organization, and

5. A nonprofit children's day-care center.

*College book stores, cafeterias, restaurants, etc.* These and other on-campus organizations should submit information to show that they are controlled by and operated for the convenience of the faculty and student body or by whom they are controlled and whom they serve.

*Alumni association.* An alumni association should establish that it is organized to promote the welfare of the university with which it is affiliated, is subject to the control of the university as to its policies and destination of funds, and is operated as an integral part of the university or is otherwise organized to promote the welfare of the college or university. If your association does not have these characteristics, it may still be exempt as a social club if it meets the requirements described in chapter 4, under 501(c) (7) — *Social and Recreation Clubs.*

*Athletic organization.* This type of organization must submit evidence that it is engaged in activities such as directing and controlling interscholastic athletic competitions, conducting tournaments, and prescribing eligibility rules for contestants. If it is not so engaged, your organization may be exempt as a social club described in chapter 4. Raising funds to be used for travel and other activities to interview and persuade prospective students with outstanding athletic ability to attend a particular university does not show an exempt purpose. If your organization is not exempt as an educational organization, see *Amateur Athletic Organizations,* later in this chapter.

**Private Schools**

Every private school filing an application for recognition of tax-exempt status must supply the IRS (on Schedule B, Form 1023) with the following information.