



## Form 8940 for Miscellaneous Determination Requests

Tax-exempt organizations use [Form 8940](#), *Request for Miscellaneous Determination*, to request determinations (other than initial exemption applications) about their tax-exempt status. In addition to foundation status issues, organizations must use Form 8940 to obtain advance approval of certain activities and exemption from Form 990 filing requirements.

The simple one-page form is accompanied by [instructions](#) that specify what information needs to be submitted to support each of the nine types of requests that may be submitted. A [user fee](#) must accompany the form.

Form 8940 must be used for the following types of requests:

- a. Advance approval of certain private foundation [set-asides](#)
- b. Advance approval of private foundation [voter registration activities](#)
- c. Advance approval of [private foundation scholarship procedures](#)
- d. [Exemption from Form 990 filing requirements](#)
- e. Advance determination that a potential grant or contribution is an *unusual grant*, excluded from certain [public support calculations](#)
- f. Change in (or initial determination of) [Type of a section 509\(a\)\(3\) supporting organization](#)
- g. Reclassification of foundation status, including a voluntary request from a public charity for private foundation status, and final public charity status determination for organizations with advance ruling periods that expired prior to June 9, 2008 ([presumptive private foundations](#))
- h. [Termination of private foundation](#) status under Internal Revenue Code section 507(b)(1)(B) (advance ruling request)
- i. [Termination of private foundation status](#) under Code section 507(b)(1)(B) (60-month period ended)

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