



## 501(c)(6) Tax Exemption

### Which organizations are included in this exemption?

- Business leagues
  - A business league is an entity that brings together persons with a common business interest in order to improve business conditions
- Chambers of commerce
  - Composed of merchants and traders of a city and organized to promote the economic interests of all commercial enterprises within a given trade community
- Real estate boards
  - Consists of members interested in improving the business conditions in the real estate field
- Board of trade
  - Composed of persons engaged in similar lines of business to promote the economic interests within that line of business
- Professional football leagues
- See the [IRS website](#) for additional information

### What are the requirements for this exemption?

- Association of persons having a common business interest
- Must be a membership organization
- Not organized for profit
- No part of its net earnings may inure to the benefit of any private shareholder or individual
- Activities must be directed to the improvement of business conditions of one or more lines of business
- Primary activity cannot consist of performing services for individual persons
- Its purpose must not be to engage in a regular business ordinarily carried on for profit
- See the [IRS website](#) for additional information

### How does an organization obtain this exemption?

- [File Form IRS 1024](#) to receive tax-exempt status

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