

A **501(c)(3) organization** is a corporation, trust, unincorporated association, or other type of organization exempt from federal income tax under section 501(c)(3) of [Title 26](#) of the [United States Code](#). It is one of the 29 types of [501\(c\) nonprofit organizations](#) in the US.

501(c)(3) tax-exemptions apply to entities that are organized and operated exclusively for [religious](#), [charitable](#), [scientific](#), [literary](#), or [educational](#) purposes, for [testing for public safety](#), to foster national or international [amateur sports](#) competition, for the prevention of [cruelty to children](#), [women](#), or [animals](#). 501(c)(3) exemption applies also for any non-incorporated [community chest](#), fund, [cooperating association](#) or foundation organized and operated exclusively for those purposes. There are also supporting organizations—often referred to in shorthand form as "Friends of" organizations.