

Supporting Organizations

Supporting organizations are governed by IRC 509(a)(3)(A). There are three types of supporting organizations: Type I, Type II, and Type III. All three types must support one or more 509(a)(1) or (2) “publicly supported organizations.” Amount of control by the supported organization varies depending on the type of supporting organization:

Type	General Requirement	Relationship to Supported Org	Organizational Test	Operational Test
I:	Must be <i>operated, supervised, or controlled</i> by one or more publicly supported charities.	“parent-subsidiary” type relationship	Organizing document shows the supporting organization will carry out the purposes of one or more publicly supported org(s). Can be shown in the document by: (1) identifying the org by name; or (2) identifying a class or purpose aligned with the supported org (but not broader); or (3) showing a historical and continuing relationship with the supported org	Engages solely in activities that support one or more publicly supported orgs
II:	Must be <i>supervised or controlled in connection with</i> one or more publicly supported charities.	“brother-sister” type relationship		
III:	Must be operated <i>in connection with</i> one or more publicly supported charities.			