NOTICE TO COURT OFFICERS

Maintaining Tax-Exempt Status for Your Court

IRS Publication 557 — Tax-Exempt Status for Your Organization

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For more information on how to maintain tax-exempt status for your court, please review IRS Publication 557, *Tax-Exempt Status for Your Organization* (Rev. 01/2025), available on the Internal Revenue Service website at the link below.

> **IRS PUBLICATION 557 (01/2025)**
> **Tax-Exempt Status for Your Organization ›**
> https://www.irs.gov/publications/p557

The importance of reviewing this publication is impressed upon every officer. Each court is asked to review the material that applies to it and to submit all required reports.

WHAT OFFICERS SHOULD DO

- Read IRS Publication 557 at the link above, giving particular attention to the sections that apply to your court.
- Share the publication with the officers responsible for your court's records and financial reporting.
- Complete and submit the required reports for your court by the stated deadline.
- Keep a copy of the publication and of your submitted reports with your court's permanent records.

Publication 557 is issued by the Internal Revenue Service and is subject to revision; the link above always resolves to the current edition. This notice is provided for general reference and is not legal or tax advice. Questions about your court's particular circumstances should be directed to the appropriate officer or to a qualified tax professional.