

IRS Tax-Exempt Status

All ABAI chapters are expected to function as nonprofit organizations. As such, many U.S.A. chapters apply for [tax-exempt status with the Internal Revenue Service \(IRS\)](#). Internal Revenue Code section 501(a) covers tax-exempt organizations, and before a chapter makes an application to be exempt from federal taxes, section 501(a) should be reviewed thoroughly, ideally with the help of a certified public accountant or tax lawyer.

- **501(c)(6) organizations** include [“business leagues,”](#) which promote the interests of a particular trade or business and which receive significant membership support. (For reference, the Association for Behavior Analysis International, [ABAI](#), is a business league.)
- **501(c)(3) organizations** are those that take [charitable contributions](#) (which may be deductible). (For reference, the Society for the Advancement of Behavior Analysis, [SABA](#), is a charitable organization.)