

<?xml encoding="UTF-8">

## **237.7701 Definition. As used in this subpart—**

“Nonprofit organization” means any organization that is—

- (1) Described in section 501(c) of the Internal Revenue Code of 1986; and
- (2) Exempt from tax under section 501(a) of that Code.

**Parent topic:** [Subpart 237.77 - COMPETITION FOR RELIGIOUS-RELATED SERVICES](#)