



IRS FORM 1023-EZ — STEP-BY-STEP FILING GUIDE

Rising with Melodies Inc.

(A Georgia Nonprofit Corporation — EIN: 42-1833918)

Prepared for submission via Pay.gov | User Fee: \$275 | NTEE Code: Q99

BEFORE YOU BEGIN

GATHER THESE DOCUMENTS

Have the following on hand before opening Pay.gov — you will need information from each:

Document	Key Information Needed
Certificate of Incorporation (Georgia SOS)	Filing date: 03/25/2026 Control No.: 26078746
IRS EIN Notice (CP575E)	EIN: 42-1833918
Bylaws (15 Articles — adopted June 21, 2026)	Purpose clause & dissolution clause confirmed
Board Meeting Minutes (June 21, 2026)	Confirms organizational meeting held & officers elected
Conflict of Interest Policy (adopted June 21, 2026)	Required attestation on the form
JPMorgan Chase Bank account info	Not required on the form but needed for future filings

△ Action Required Before Filing — Georgia SOS Amended Annual Registration

The Board of Directors, at the Organizational Meeting on June 21, 2026 (Minutes Section XIII), authorized and directed the officers to file an **Amended Annual Registration** with the Georgia Secretary of State to reflect the three (3) elected Directors (Linder Lopez, Natalia Dolhova, Samuel Serban) and the corporate officers (President: Linder Lopez; Secretary: Samuel Serban; Treasurer: Natalia Dolhova). **This filing should be completed before or concurrent with the IRS Form 1023-EZ submission.** File online at: <https://ecorp.sos.ga.gov> — select "File Annual Registration (Amended)" for Control No. **26078746**. Filing fee: \$30.

STEP 1 COMPLETE THE ELIGIBILITY WORKSHEET (DO NOT SUBMIT)

Before opening Pay.gov, work through the **Eligibility Worksheet** found at the end of the [IRS Form 1023-EZ Instructions](#). You must answer **NO** to every question to use the 1023-EZ. Rising with Melodies qualifies on all counts:

Eligibility Question (abbreviated)	Answer	Basis
Projected annual gross receipts exceed \$50,000 in any of the next 3 years?	NO	Y1: \$6,791 Y2: \$15,300 Y3: \$31,200
Annual gross receipts exceeded \$50,000 in any of the past 3 years?	NO	New organization — incorporated 03/25/2026
Total assets (fair market value) exceed \$250,000?	NO	Total assets well under threshold
Is the organization a successor to a for-profit entity?	NO	Original nonprofit formation
Is the organization organized or operated as a foreign organization?	NO	Incorporated in Georgia, USA

Is the organization a church, school, hospital, or supporting organization?	NO	General public charity
Does the organization request classification as a private foundation?	NO	Public charity — 509(a)(1)
Is the organization a Limited Liability Company (LLC)?	NO	Georgia Domestic Nonprofit Corporation

△ **Scholarship Pathway Program — Note:** The Financial Projections reference a planned Scholarship Pathway Program in Year 3 (2028). If the program awards scholarships to specific individuals under objective criteria, confirm with the IRS helpline at **(877) 829-5500** that the 1023-EZ remains appropriate, or consult legal counsel. If scholarship grants are individual-directed, the full Form 1023 may be required.

STEP 2 CREATE A PAY.GOV ACCOUNT

1. Go to **<https://www.pay.gov>**
2. Click "**Create an Account**" (top right)
3. Register with: **linderlopez@gmail.com** (or the organization's email address)
4. Verify your email and log in
5. Once logged in, go directly to:

<https://www.pay.gov/public/form/start/62759871>

Tip: Save your Pay.gov login credentials. You will use this account again for the annual Form 990-N (e-Postcard) filing each year once tax-exempt status is granted.

STEP 3 PART I — IDENTIFICATION OF APPLICANT

This is the first section of the online form. Enter each field exactly as shown:

Part I — Identification of Applicant		
Line 1 — Organization Name	Rising with Melodies Inc.	Exact legal name — lowercase "w" in "with"
Line 2 — c/o (if applicable)	(leave blank)	No c/o name needed
Line 3a — Mailing Address	5410 Breckinridge Ln	
Line 3b — City	Cumming	
Line 3c — State	GA	
Line 3d — ZIP Code	30040	
Line 4 — EIN	42-1833918	From IRS Notice CP575E dated April 10, 2026
Line 5 — Month Tax Year Ends	12	December — fiscal year Jan 1–Dec 31
Line 6 — Name of Contact Person	Linder Lopez	President & Director
Line 7 — Contact Phone Number	[Your phone number]	Enter Linder Lopez's direct phone number
NTEE Code	Q99	International Affairs, Foreign Affairs & National Security NEC — broader classification that accurately covers the Organization's primary current activity (international music education) while encompassing planned humanitarian aid programs

STEP 4

PART II — ORGANIZATIONAL STRUCTURE

These questions confirm your legal formation. Check/select as follows:

Question	Answer	Reference
Organization formed as a corporation?	YES	Georgia Domestic Nonprofit Corporation
Date of formation / incorporation	03/25/2026	Per Certificate of Incorporation (Georgia SOS)
State of legal domicile	Georgia	
Organizing document contains a purpose clause within 501(c)(3)?	YES	Bylaws Article Two, Section 1
Organizing document contains a dissolution clause?	YES	Bylaws Article Thirteen
Previously had exempt status auto-revoked by the IRS?	NO	New organization — first application

STEP 5 **PART III — YOUR SPECIFIC ACTIVITIES**

This section asks you to describe your organization's activities. Copy the following narrative exactly into the description field:

MISSION / ACTIVITY DESCRIPTION — COPY & PASTE INTO THE FORM

Rising with Melodies Inc. empowers displaced, orphaned, and vulnerable children and families in Trujillo, Peru through structured educational programs (music education and English language instruction), humanitarian aid and relief of poverty, provision of food, clothing, and essential supplies, medical and health-related assistance, and trauma-informed teaching and mentorship. The Organization's primary current program provides structured piano and music theory instruction to twelve (12) enrolled students at orphanages and community sites in Trujillo, Peru, led by a paid local music educator. The Organization holds an Annual Benefit Concert in the United States to raise charitable funds. Planned activities include expansion of enrollment to 50–75 students, launch of an

English as a Second Language (ESL) program, broader humanitarian assistance, and a Scholarship Pathway Program for exceptional students. All programs are operated under full organizational control and direction of the U.S.-based Board of Directors.

Then answer the attestation checkboxes in Part III as follows:

Attestation Question	Answer	Note
Organization's gross receipts have not exceeded \$50,000 in any of the past 3 years	YES ☒	New org — incorporated March 2026
Organization's projected gross receipts will not exceed \$50,000 in any of the next 3 years	YES ☒	Y1: \$6,791 / Y2: \$15,300 / Y3: \$31,200
Total assets do not exceed \$250,000	YES ☒	Assets well below threshold
Does not conduct bingo or other gaming activities	YES ☒	Confirmed — no gaming activities
Does not attempt to influence legislation (no substantial lobbying)	YES ☒	Bylaws Article Two, Section 2
Does not participate in political campaigns	YES ☒	Bylaws Article Two, Section 2
Is not a private foundation	YES ☒	Public charity — 509(a)(1)
Has a written conflict of interest policy	YES ☒	Adopted June 21, 2026 (see COI Policy document)
Officers, directors, trustees receive no unreasonable compensation	YES ☒	All officers serve without compensation. Samuel Serban's educator stipend

		(\$110/month) is for program services only, not officer/director duties.
Activities conducted outside the U.S.?	YES ☒	Programs delivered in Trujillo, Peru. The Organization maintains full control and discretion over all funds used abroad.
Earmarks funds for individuals or organizations outside the U.S.?	NO ☐	Funds are directed to the Organization's own programs — not grants to foreign organizations
Has an independent auditing committee or arrangement?	NO ☐	Annual revenues under \$50,000 — audit not required at this stage

STEP 6

PART IV — FOUNDATION CLASSIFICATION

Select your public charity classification. Rising with Melodies qualifies under:

☒ **Select: Section 509(a)(1) — Publicly Supported Organization under Section 170(b)(1)(A)(vi)**

This applies to organizations that receive support from the general public (donations, grants,

fundraising events). Rising with Melodies receives the majority of its funding from individual donors, the Annual Benefit Concert, and the Founder's personal contributions — all qualifying public support.

Part IV — Foundation Classification Selection

Classification to select	509 (a) (1) — Section 170 (b) (1) (A) (vi)
Basis	The organization is publicly supported through charitable contributions from individuals, benefit concert proceeds, and Founder contributions — not through fees for services. This is the standard classification for donation-driven nonprofits.

STEP 7 PART V — REINSTATEMENT (SKIP)

Part V applies only to organizations that previously had their 501(c)(3) status automatically revoked by the IRS. **Rising with Melodies is a new organization — skip this section entirely.** Leave all fields blank or select "Not Applicable."

STEP 8 PART VI — SIGNATURE

The form must be signed by an authorized officer of the organization.

Part VI — Signature	
Signatory Name	Linder Lopez
Title	President
Date	[Date you are filing]
Attestation checkbox	☒ Check the box to confirm you have completed the Eligibility Worksheet, are authorized to submit the application, and that all information is true and correct under penalty of perjury.

⚠ **Perjury Statement:** By signing, Linder Lopez is certifying under penalty of perjury that all information in the application is true, correct, and complete. Ensure all data matches your official documents before submitting.

STEP 9 PAY THE \$275 USER FEE

After completing the form, Pay.gov will prompt you to pay the user fee before submitting.

User Fee Payment	
Amount	\$275.00
Payment method (option 1)	Bank account / ACH (free)
Payment method (option 2)	Credit or debit card
Payable to	Internal Revenue Service

Tip: Use the JPMorgan Chase Bank account for the ACH payment once the account is open — this keeps the payment in the organization's name. If the account is not yet open, a personal debit/credit card may be used.

STEP 10 SUBMIT & SAVE YOUR CONFIRMATION

1. Review all entries one final time before clicking **Submit**.
2. After submission, Pay.gov will display a **Confirmation Number** — [save and print this page immediately](#). This is your proof of filing.
3. Pay.gov will also send a **confirmation email** to your registered email address.
4. The IRS will mail a **letter of acknowledgment** to: **5410 Breckinridge Ln, Cumming, GA 30040**

STEP 11 TRACK YOUR APPLICATION

Check status at any time at: <https://www.irs.gov/charities-non-profits/charitable-organizations/wheres-my-application-for-tax-exempt-status>

What to Expect After Filing	
Typical processing time	2–4 weeks for Form 1023-EZ
IRS may request	Additional information or documentation — respond promptly to any IRS correspondence
Determination Letter	Mailed to 5410 Breckinridge Ln, Cumming, GA 30040. This letter confirms 501(c)(3) status and is required by donors for tax-deductible gift documentation.
Effective date of exemption	Retroactive to March 25, 2026 (date of incorporation) if filed within 27 months of formation

✅ **27-Month Rule:** Because Rising with Melodies was incorporated on March 25, 2026, the deadline to file and receive retroactive exempt status back to the incorporation date is **June 25, 2028**. Filing now ensures all donations received since March 2026 will be retroactively tax-deductible.

AFTER APPROVAL

NEXT STEPS ONCE DETERMINATION LETTER ARRIVES

1. **Confirm Georgia SOS Amended Annual Registration is filed** (if not already done before this filing) — reflecting the three Directors and officers elected at the Organizational Meeting of June 21, 2026. See the action item at the beginning of this guide.
2. **Register with Georgia Secretary of State** as a charitable solicitation organization under the Georgia Charitable Solicitations Act, if the organization will solicit donations from Georgia residents — authorized by Board resolution at the Organizational Meeting (Minutes Section XIII).
3. **File annual Form 990-N (e-Postcard)** each year by **May 15** (4.5 months after December 31 fiscal year end) — required for organizations with gross receipts

under \$50,000. Filed free at: <https://www.irs.gov/charities-non-profits/annual-reporting-and-filing>

4. **Share the Determination Letter** with donors so they can claim charitable deductions on their federal tax returns.
5. **Update PayPal, Venmo, and Zelle** donation links with the confirmed 501(c)(3) status.

HELP**IRS CONTACTS & RESOURCES**

Key Contacts & Links	
IRS EO Helpline	(877) 829-5500 Mon-Fri 8AM-5PM ET
Pay.gov — 1023-EZ Form	https://www.pay.gov/public/form/start/62759871
IRS Form 1023-EZ Info	https://www.irs.gov/forms-pubs/about-form-1023-ez
1023-EZ Instructions (Jan 2025)	https://www.irs.gov/instructions/i1023ez
Check Application Status	https://www.irs.gov/charities-non-profits/charitable-organizations/wheres-my-application-for-tax-exempt-status
Annual 990-N e-Postcard	https://www.irs.gov/charities-non-profits/annual-reporting-and-filing