Welcome to the first-time registration process page. Application slots for first-time accreditation are filled each year via a lottery system.

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Lottery Registration Overview

The lottery for a spot to apply for first-time application in 2025 is now open (as of August 1) and will close on September 9. There will be one round for up to 10 first-time applicants with a pre-application due date of January 30, 2025 and application due date of May 8, 2025.

- An organization that registers for the lottery must be prepared to meet the pre-application and application due dates.
- After registration closes, a lottery is drawn if more organizations register than there are application slots available. Organizations chosen to submit an application are notified. The time between registration closing and notification of selection can be up to a month.
- If your organization registers and is not chosen for an application slot in 2025, it will be assigned as a 2026 first-time applicant (the next time that first-time application slots are available). The organization will not need to re-enter the lottery.

What Information is Requested at Registration?

The registration form has five sections (you can preview the registration questions, pre-application and main application in the First-Time Reference Application Packet):

- Eligibility and registration requirements: a registrant must be able to respond "Yes" to:
  - Are you a U.S.-based 501(c)(3) tax-exempt public charity or quasi-governmental organization?
  - Have you been incorporated for at least 2 years?
  - Have you completed at least two direct land or easement acquisition projects?
- Organization information
- Accreditation primary contact
- Related corporations
- Registration Terms of Agreement

[accordion id="a1" heading="Click for special message for mitigation land trusts"]

It is sometimes challenging for an organization that relies exclusively on mitigation fees to be classified as a public charity by the Internal Revenue Service. If an organization does not have sufficient public support to be classified as a public charity, it is not eligible for accreditation. If your organization engages solely in mitigation activities please review the IRS instructions regarding the public support calculation before you submit your registration.

If your mitigation land trust's Form 990 indicates that all or almost all of its income counts towards "public support" you can expect your application review team will have questions about how the organization meets the public support test. It is likely you will be required to retain an independent certified public accountant that specializes in tax-exempt accounting to closely examine the organization's sources of income and recalculate its public support as part of the review process.

[/accordion]

[accordion id="a2" heading="Click for special message for land trusts engaged in tax shelter transactions"]

The Commission takes land trusts' obligations to withdraw from transactions, as indicated in the Land Trust Alliance's Tax Shelter Advisory, very seriously. If your organization participated in such a transaction after 2016, please contact the Commission before registering to discuss the extent of your organization's participation and its ability to demonstrate
compliance with the related requirements. Additional documentation may be required by the Commission; a copy of the addendum with the additional information is available upon request.

[accordion]

Registration Fee

- Payment of $850 is due at the time of registration -- the fee is nonrefundable and nontransferable. Payments will be processed by a secure online payment system; the fee may be paid via VISA, Discover, MasterCard, or eCheck/ACH. (Your organization must also be prepared to pay the application fee, which will be due at the time of application.)
- Please note: Land trusts should apply only when they are confident they are able to complete the entire application and assemble all documents. It should be noted that substantially incomplete applications will be returned and the fees forfeited.