

IRM PROCEDURAL UPDATE

DATE: 08/28/2014

NUMBER: TEGE-03-0814-1298

SUBJECT: Form 1023-EZ; Private Delivery Address

AFFECTED IRM(s)/SUBSECTION(s): 3.20.13

CHANGE(s):

IRM 3.20.13.3 - Added private delivery service address per IRM 10.2.13. Added Form 1023-EZ.

1. The most commonly requested documents that are made available for public inspection in accordance with IRC 6104(a)(1)(A) and IRC 6104(b) are the following:

- Form 990, Return of Organization Exempt from Income Tax and all related schedules (Filled by EO RAIVS)

NOTE: If Form 5713 is attached, it cannot be disclosed to the public under any circumstance. Notify the unit lead or designated employee of any requests received for Form 5713, who will then notify the TEGE SPP HQ Analyst with oversight of RAIVS.

- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax, and all related schedules, for organizations (other than a Section 527 with periods beginning after 6-30-2000) (Filled by EO RAIVS)
- Schedule A, Organization Exempt Under 501(c)(3)
- Schedule B, Schedule of Contributors

NOTE: Names and addresses of contributors must not be disclosed. Contribution amounts may be disclosed but only if amount could not reasonably be expected to identify a contributor. The entire Schedule B must be restricted in Imaging. Schedule B is restricted and related information is restricted or redacted during the scanning operation.

- Form 990-PF, Return of Private Foundation (Filled by EO RAIVS)
- Form 990-T, Exempt Organizations Business Income Tax Return, and attachments that relate to the tax on unrelated business income (filed by 501(c)(3) organizations filed after August 17, 2006) (Filled by EO RAIVS)

NOTE: If Form 5713 is attached, it cannot be disclosed to the public under any circumstance. Form 5884-B is also not to be disclosed. If a request is received for either of these two forms, notify the unit lead or designated employee, who will then inform the TEGE SPP HQ Analyst with oversight of RAIVS.

- Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of IRC, and supporting documents (Filled by CSC)

NOTE: Applications of organizations that have been denied tax-exempt status are available, in redacted form, pursuant to section 6110.

- Form 1023-EZ, Streamlined Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code

NOTE: Applications of organizations that have been denied tax-exempt status are available, in redacted form, pursuant to section 6110.

- Form 1024, Application for Recognition of Exemption Under Section 501(a) and supporting documents.(Filled by CSC)

NOTE: Applications of organizations that have been denied tax-exempt status are available, in redacted form, pursuant to section 6110

- Form 1041-A, U.S. Information Return-Trust Accumulation of Charitable Amounts (Not filled by EO RAIVS)
- Form 5227, Split Interest Trust (except Schedule A and it's related early termination agreement, K-1 and any K-1 continuation pages and transmittals, amended trust agreement, the trust instrument document, Form 926, Form 8582, Form 8621, and any attachment that references contributor/donor information. These items must be restricted) (Filled by EO RAIVS).
- Form 1065, if filed by an organization described in IRC Section 501(d) (EO submodule-Subsection 40) (Not filled by EO RAIVS).

NOTE: If Schedule K-1 is attached to a Form 1065, redact everything except the title of the schedule.

- Form 4720, Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of IRC, if filed by a private foundation (Form 4720, filed by individuals are not subject to disclosure provisions of IRC 6104.) (Not filled by EO RAIVS)
- Form 5578, Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax (Not filled by EO RAIVS)

- Form 8871, Political Organization Notice of Section 527 Status (Not filled by EO RAIVS)
- Form 8872, Political Organization Report of Contributions and Expenditures (Not filled by EO RAIVS)
- Form 8453-X, Declaration of Electronic Filing of Notice of Section 527 Status (Not filled by EO RAIVS)

IRM 3.20.13.3.2 - Added Form 1023-EZ.

1. The following documents, forms, schedules and/or their related attachments may be attached to the return as supporting documentation and are **NOT OPEN** to Public Inspection. **DO NOT** disclose the following forms/items to the public. For additional information also see IRM 3.20.12.

Form/Document	Title	Additional Information
843	Claim For Refund and Request for Abatement. Taxpayers use Form 843 to claim a refund (or abatement) of certain overpaid (or over-assessed) taxes, interest, penalties, and additions to tax	Image and Restrict
926	Return by a US Transferor of Property to a Foreign Corporation	Image and Restrict
990-BL	Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons	Image and Restrict
990-T	Exempt Organization Business Income Tax Return (non 501(c)(3) organizations) and all Form 990-T returns filed prior to August 17, 2006	Image and Restrict unless filed after August 17, 2006 and it is a 501(c)(3) filing. Then follow procedures for redacting/restricting a Form 990-T
1023/1023-EZ	Application for Recognition of Exemption under	Image and Restrict

	<p>Section 501(c)(3)/ Streamlined Applicaton for Recognition of Exemption under Section 501(c)(3), unless the account has received an approved status. Do not disclose unless the application is clearly marked "approved"</p> <p>NOTE: If application contains original signature, pull and route to appropriate area. Do not image. See IRM 3.20.12.3.13.1</p>	
1024	<p>Application for Recognition of Exemption under Section 501(a), unless the account has received an approved status. Do not disclose unless the application is clearly marked "approved"</p> <p>NOTE: If application contains original signature, pull and route to appropriate area. Do not image. See IRM 3.20.12.3.13.1</p>	Image and Restrict
1028	<p>Application for Recognition of Exemption under Section 521, unless the account has received an approved status.</p> <p>NOTE: If application contains original</p>	Image and Restrict

	signature, pull and route to appropriate area. Do not image. See IRM 3.20.12.3.13.1	
1040	Individual Income Tax Return	Image and Restrict
1041	U.S. Income Tax Return for Estates & Trusts	Image and Restrict
1042-S	Foreign Person's U.S. Source Income Subject to Withholding	Image and Restrict
1045	Application for Tentative Refund	Image and Restrict
1096	Annual Summary and transmittal of U.S. Information Returns	Image and Restrict
1099	U.S. Information Return	Image and Restrict
1120	U.S. Corporation Income Tax Return	Image and Restrict
1120-POL	U.S. Income Tax Return for Certain Political Organizations	Image and Restrict
1120-C (formerly 990-C)	Farmers' Cooperative Association Income Tax Return	Image and Restrict
2220	Underpayment of Estimated Tax by Corporations	Image and Restrict
3520	Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts	Image and Restrict
4720	Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the IRC	Image and Restrict unless attached to Forms 990 or 990-EZ as supporting documentation and the 527 box is checked on Forms 990 or 990-EZ, or filed with a PF, then do not redact/restrict.
4797	Sale of Business	Image and Restrict

	Property	
5227	Split Interest Trust	Image and Restrict
5452	Corporate Report of Nondividend Distributions	Image and Restrict
5471	Information Return of U.S. Persons with Respect to Certain Foreign Corporations	Image and Restrict
5472	Information Return of a Foreign Owned Corporation	Image and Restrict
5517	Federal Tax Deposit (FTD) Replacement - Adjustment Record	Image and Restrict
5568	This form has been reinstated because Examination still uses this form. This form is used to transmit the Automated Information Management System (AIMS) labels for multiple appeals. Labels are placed on this form and the analyst can make changes directly on this form.	Image and Restrict
5578	Organizations that operate tax-exempt private schools use Form 5578 to provide IRS with the required annual certification of racial nondiscrimination.	Image and Restrict
5713	International Boycott Report	Image and Restrict
5768	Election/Revocation of Election by an Eligible Sec. 501(c)(3) Organization to Make Expenditures to influence legislation	Image and Restrict
5884-B	New Hire Retention Credit	Image and Restrict
6069	Return of Excise Tax	Image and Restrict

	on Excess Contribution to Black lung Benefit Trust (under Section 4953)	
6513	Extension of Time to File	Image and Restrict
7004	Form 7004 is used to request an automatic 6-month extension of time to file the returns shown on the form.	Image and Restrict
8038, 8038-B, 8038-CP, 8038-G, 8038-GC 8038-T, 8703	Tax Exempt Bond Returns	Image and Restrict
8271	Investor Reporting of Tax Shelter Registration Number	Image and Restrict
8279	A corporation files Form 8279 to elect to be treated as a foreign sales corporation (FSC) or small foreign sales corporation (small FSC). Once the election is made, it is effective until terminated or revoked. It applies to each shareholder who owns stock in the corporation while the election is in effect.	Image and Restrict
8282	Donee Information Return	Image and Restrict unless the 527 box is checked then do not redact/restrict.
8283	Noncash Charitable Contributions, unless the 527 box is checked.	Image and Restrict unless the 527 box is checked then do not redact/restrict.
8308	Report of a Sale or Exchange of Certain Partnership Interests	Image and Restrict
8328	Tax Exempt Bond Return	Image and Restrict
8453-EO	Exempt organizations use Form 8453- EO to authenticate the	Not imaged - staple and attach to the envelope prior to

	electronic Form 990, 990-EZ, Form 990-PF, 1120-POL or Form 8868. This form also authorizes the electronic filer to transmit via a third-party transmitter.	imaging the return. If filed with an E-file submission, Image and Restrict.
8594	Asset Acquisition Statement	Image and Restrict
8621	Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund	Image and Restrict
8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)	Image and Restrict
8858	Information Return of U.S. Persons With Respect to Disregarded Entities	Image and Restrict
8865	Return of US Person with Respect to Certain Foreign Partnerships	Image and Restrict
8870	Information Return for Transfers Associated With Certain Personal Benefit Contracts	Image and Restrict
8879	Taxpayers use Form 8879 when their return is E-filed using the practitioner PIN method or when the taxpayer authorizes the electronic return originator to enter the taxpayer's PIN on his or her E-filed return	Not imaged - staple and attach to the envelope prior to imaging the return. If filed with an E-file submission, image and restrict.
8886	Reportable Transaction Disclosure Statements NOTE: Public Law 109-222 amended IRC § 6033. It requires that exempt organizations	Image and Restrict

	report certain information about their participation in reportable transactions. This information will be disclosed to the public pursuant to IRC § 6104(b).	
8886-T	Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction	Image and Restrict
8913	Credit for Federal Telephone Excise Tax Paid	Image and Restrict
8925	Report of Employer-Owned Life Insurance Contracts	Image and Restrict
8938	Statement of Foreign Financial Assets	Image and Restrict
8941	Credit for Small Employer Health Insurance Premiums, if filed in conjunction with the normal annual filing	Image and Restrict
8948	Preparer Explanation for Not Filing Electronically	Image and Restrict
Schedule B and attachments labeled as Schedule B- attached to Forms 990, 990-EZ and 990-T	Used to provide information on contributions the organization.	Image and Restrict NOTE: Schedule B attached to a Form 990– PF is generally open to public inspection, see IRM 3.20.12.2.4(3).
Schedule K-1	Partner's Share of Income, Deductions, Credits, etc. NOTE: Often this Schedule is filed with Form 1065. The Form 1065 can be disclosed	Image and Restrict so only the title of the schedule is disclosed, unless attached to Forms 990 or 990-EZ as supporting documentation and the Form 1065 is not

	if filed by a 501(d) organization.	attached then Image and Restrict.
TD F 90-22.1	Report of Foreign Bank And Financial Accounts NOTE: TD F 90-22.1 is not filed in Ogden.	Image and Restrict
State Tax Returns	Filer's State Tax Returns and all attachments or schedules that are part of their State Tax Return.	Do Not image - staple and attach to the envelope prior to imaging the return
IRS Prepared Returns		Do not Image
Substitutes for Returns (SFR)		Do not Image
Reprocessable Returns		Do not Image
Secured Delinquent Returns		Imaged and all marks indicating the return was secured must be redacted.
Dummy Returns		Not Imaged
Request for Copy Attachment	Document received with E-filed returns.	Restrict
IRS CP Notices		Imaged but restricted/redacted
Certified Mail Receipts (originals or copies)		Not imaged - staple and attach to the envelope prior to imaging the return
Cover sheets, such as fax cover sheets and address cover sheets		Not imaged - staple and attach to the envelope prior to imaging the return
Internally prepared documents		Not imaged - staple and attach to the envelope prior to imaging the return
Form Instructions		Not imaged - staple and attach to the envelope prior to imaging the return
IRS Edit Sheets		Not imaged - staple and attach to the envelope prior to

		imaging the return
IRS routing slips		Not imaged - staple and attach to the envelope prior to imaging the return
Post it notes		Not imaged - staple and attach to the envelope prior to imaging the return
Letter asking for acknowledgment of receipt		Not imaged - staple and attach to the envelope prior to imaging the return
"Sign Here" stickers		Not imaged - staple and attach to the envelope prior to imaging the return
Correspondence (IRS letters to and from the taxpayer)		Imaged but restricted/redacted unless specific procedures are provided for specific letters/notices
Checklist	"Voluntary Compliance Program Checklist for Small Tax-Exempt Organizations Eligible to File Form 990-EZ"	Image and Restrict
Any Item attached in reference to Delinquency, Compliance or Collection activity (examples include, but are not limited to Form 9465, Form 433A, and Form 656A) Note: Reasonable Cause Statements written on the form are not redacted or restricted. If a separate attachment addresses reasonable cause, consider it as correspondence and follow		Image and Restrict

correspondence instructions above.		
Multiple returns attached in reference to Carryforward/back note NOTE: The multiple returns would not be separated from return note		Image and treat as original returns, restricting or redacting any item as need.

2. **DO NOT** disclose the following information.

Form	Information	Additional Information
990, 990-EZ or 990-T	Contributor/Donors names and addresses - Contributors may be individuals, fiduciaries, partnerships, corporations, associations, trusts, government agencies, or exempt organizations. A contributor is a person who gave money, securities, or any other type of property to the organization, either directly or indirectly. These are persons who have contributed gifts to the organization. NOTE: Review the form including attachments for contributor information to be restricted/redacted.	During the scanning operation, Schedule B, contribution amounts and/or related information are restricted/redacted. However, contribution amounts will be provided by EO Photocopy when specifically requested, unless such amounts could reasonably be expected to identify a contributor.
990, 990-EZ, 990-PF or 990-T	Wording listed on the top of the front page indicating a determination application is pending will be redacted. EXAMPLE: "Application Pending", or similar	

	<p>working</p> <p>NOTE: Wording listed anywhere else on the return or attachments will not be redacted.</p>	
990, 990-EZ, 990-PF	<p>990, 990-EZ, 990-PF emphasis Wording listed on the top of the front page indicating a revocation will be redacted.</p> <p>EXAMPLE: "automatically Revoked", "Status 97", or similar wording</p> <p>NOTE: Wording listed anywhere else on the return or attachments will not be redacted.</p>	
<p>Form 990/ 990-EZ with the 527 Box Checked, and determined to be a 527 Political Organization (POL) based on IDRS research as follows:</p> <p>1 Review the form in OL-SEIN to determine if the 527 box is checked.</p> <p>2- If the box is checked, research IDRS to verify the organization is</p>	<p>Social Security Numbers (SSNs) listed any where on the 527 POL form or attachments must be redacted.</p>	<p>1- If the requester does not specifically request a copy of Schedule B, and the Schedule B is restricted in OL-SEIN, redact all SSNs (if present) and provide the copy of the return to the requester.</p> <p>2- If the form in OL-SEIN contains a non-restricted Schedule B, and the requester did not specifically ask for the Schedule B, restrict the Schedule B, redact all SSNs (if present) and provide the copy of the return to the requester</p> <p>3- If the requester specifically requests a copy of Schedule B, contact the TEGE SPP</p>

<p>a 527 POL by accessing CC INOLES</p> <p>a- Entries of 1-5 in field "527-POL-ORG-CD" indicate the organization is a 527 POL.</p> <p>b- Entries of 0 or blank indicate the organization is not a 527 POL</p> <p>Note - If the 527 box is not checked, do not research IDRS to verify the 527 POL section. Work the request as a non 527 POL return</p>		<p>HQ Analyst with oversight of RAIVS per IRM 3.20.13.4.4 (2) IF and THEN titled <i>"a request is for Form 990 or Form 990-EZ with the 527 box checked (and determined to be a 527 POL through IDRS research) and the Schedule B is specifically requested"</i></p>
All disclosable forms and attachments RAIVS provides to the public	Social Security Numbers (SSNs)	Redact all SSNs

3. The following IRS codes and marks are **NOT** open for public inspection.

Form	Information	IMAGE/REDACT/RESTRICT
990, 990-EZ, 990-PF, 990-T	Any indication the return is under investigation.	Redacted
	Any indication of a delinquency status, e.g., the word " delinquent " stamped or written on the first page of the return.	Redacted
	IRS Coding indicating a payment was received with the return.	Redacted

990/990-EZ, with subsection 501(c)(3), 990-PF	# [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] #	Redacted
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4. Schedules or other information (including, but not limited to, bank accounts, savings, checking, or credit union information) will be imaged but will not be restricted/redacted unless the schedule or information is listed in the tables above, IRM 3.20.12.2.3, or specified in other section within IRM 3.20.12.
5. In general, the names and addresses of contributors to an organization other than a private foundation shall not be available for public inspection.

NOTE: Review the form including attachments for contributor information to be restricted/redacted.

- Names and addresses of contributors to private foundation are open to public inspection, see (8) below for exception.
- For political organizations, names, addresses, and additional information provided on Form 8871 and Form 8872 are open to public inspection.

EXCEPTION: Social Security Numbers (SSNs) must be redacted and Schedule B of Form 990 if attached, must be restricted.

6. TEGE has established the policy not to include Form 990, Schedule B, that lists contributors and the amounts of contributions, with the images of the Form 990 series. The Schedule B is to be restricted.

NOTE: Review the form including attachments for contributor information to be restricted/redacted.

EXCEPTION: If attached to Form 990-PF, Schedule B, is not restricted or redacted, unless a foundation checks box D(2) in the Form 990-PF heading. See (8), below.

EXCEPTION: For Forms 990/990-EZ with the 527 box checked (and determined to be a 527 POL through IDRS research), and the requester specifically requests a copy of Schedule B, see IRM 3.20.13.4.4(2) IF and THEN titled "a request is for Form 990 or Form 990-EZ with the 527 box checked and determined a 527 POL through IDRS research and the Schedule B is specifically requested".

7. SSNs must be redacted when present on all 527 POL returns determined to be a 527 POL through IDRS research, all disclosable forms, and attachments provided to the public.

8. The names, addresses, and amounts of contributions or bequests of persons who are not U.S. citizens to a foreign private foundation that received at least 85 percent of its support, other than gross investment income, from sources outside the U.S., shall not be made available for public inspection. A foundation that checks box D(2) in the Form 990-PF heading has this status. For additional information refer to IRC § 4948(b).
9. E-filed documentation that was received by the filer and attached to his or her paper filings are to be restricted. Examples of documentation that may be attached are: E-filed rejection slips and EF Transmission Status notification.
10. When documents are voluntarily submitted as supporting documentation and not specifically required by a Code section other than IRC section 6033, not listed in the tables above, or you have questions about restricting particular schedules/attachments that are unusual or uncommon, contact your point of contact (POC) on the Planning and Analysis (P&A) Staff for guidance. Once contact is made, forms will not be held pending determination of disclosure in the IRM, but will be restricted and the request will be worked.

**IRM 3.20.13.3.3 - Added private delivery service address per IRM 10.2.13.
Added form 1023-EZ.**

1. For details on the disclosure of Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, Form 1023-EZ, Streamlines Application for Recognition of Exemption under Section 501(c)(3) and Form 1024, Application for Recognition of Exemption Under Section 501(a), see IRM 3.20.12.
2. Form 1023, Form 1023-EZ or Form 1024 application for exemption includes all documents and statements required to be filed with the form. If the application for exemption is approved, it is open to public inspection. Any letters or other documents issued by the IRS with respect to the application are also open to public inspection.
3. Requests for a copy of the approved Form 1023, Form 1023-EZ or Form 1024 application are processed in Cincinnati. Fax the request to 513-263-3434 or route all requests (and include Form 3210) to:
 - a. the mailing address:
Internal Revenue Service
TE/GE Correspondence Unit
P.O. Box 2508, Rm: 4024
Cincinnati, OH 45201
 - Or
 - b. the Private Delivery Service mailing address, see IRM 10.2.13:

Internal Revenue Service
TE/GE Correspondence Unit
550 Main Street Rm: 4024
Cincinnati, OH 45202

IRM 3.20.13.4.4.1 - Added private delivery service address per IRM 10.2.13. Added Form 1023-EZ.

1. Approved applications for exemption from federal income tax, Form 1023, Form 1023-EZ, Form 1024 or Form 1028, are available for public inspection (see below).
 - Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
 - Form 1023-EZ, Streamlines Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code
 - Form 1024, Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120
 - Form 1028, Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code For the use of Farmers, Fruit Growers, or Like Associations Applying for Recognition of Exemption as Cooperatives
2. An organization's determination letter from the IRS is also open to public inspection.
3. Requests for copies of an exempt organization's Form 1023, Form 1023-EZ, Form 1024, Form 1028, determination letter, or bylaws must be made on a Form 4506-A. These request are worked in the EO Correspondence unit located in CAMC.
4. Refer to the procedures outlined below when a request for one of these documents is received.

Form 1023, Form 1023-EZ, Form 1024, Form 1028, Determination Letter, or bylaws Procedures	
If...	Then...
the request is for Form 1023, Form 1023-EZ, Form 1024, Form 1028, a "Determination Letter," or bylaws	<p>1. Route to Cincinnati using:</p> <p>A- The mailing address or fax (and include Form 3210) to:</p> <p>Internal Revenue Service</p> <p>TE/GE Correspondence Unit</p> <p>P.O. Box 2508, Rm: 4024</p> <p>Cincinnati, OH 45201</p> <p>or</p> <p>Fax: 513-263-3434</p> <p>or</p> <p>B- The Private Delivery Service</p>

	<p>mailing address, see IRM 10.2.13 (and include Form 3210) to: Internal Revenue Service TE/GE Correspondence Unit 550 Main Street Rm: 4024 Cincinnati, OH 45202</p> <p>2. Prepare a 3983C Correspondence letter to inform requester of transfer. Request they allow 60 days for response.</p> <p>3. Close</p>
an inquiry is received asking about exemption or foundation status,	<p>1. Route to Cincinnati using: A- The mailing address or fax (and include Form 3210) to:</p> <p>Internal Revenue Service TE/GE Correspondence Unit P.O. Box 2508, Rm: 4024 Cincinnati, OH 45201</p> <p>or</p> <p>Fax: 513-263-3434</p> <p>or</p> <p>B- The Private Delivery Service mailing address, see IRM 10.2.13 (and include Form 3210) to: Internal Revenue Service TE/GE Correspondence Unit 550 Main Street Rm: 4024 Cincinnati, OH 45202</p> <p>2. Prepare a 3983C Correspondence letter to inform requester of transfer. Request they allow 60 days for response.</p> <p>3. Close</p>
telephone inquiries are received	1. Refer caller to the W&I CAS call

with questions regarding rules and regulations governing exempt organizations,	site at 1-877-829-5500 and close.
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Exhibit 3.20.13-1 - Update to status 12, Form 5227 and Form 990-C/1120-C are not available on DVD. Added Form 1023-EZ.

Use the following table to determine if a return should be disclosed based on status code and the response to provide to the filer if the return is not found.

EO Status Codes				
Code	Description	Should the Request be filled?	Response if Return not Found	If Filed, Is the Return available on DVD from IRS?
00 or blank	EO section established without a status.	Yes, if filed fill request	Unavailable	Yes
01	Unconditional Exemption – Active	Yes, if filed fill request	Unavailable	Yes
02	Conditioned Exemption – Active	Yes, if filed fill request	Unavailable	Yes
06	State University Filing 990-T – Active	see IRM 3.20.13.3.7.1	Not Open for Public Inspection	No
07	Church Filing a Form 990-T – Active	see IRM 3.20.13.3.7.1	Not Open for Public Inspection	No
10	Pre-Examination of Church – Active	Yes, if filed fill request.	Unavailable	Yes
11	School Certification – Active	Yes, if filed fill request	Unavailable	Yes
12	A Formal Exemption Not Granted – Filing an EO	Yes, if filed fill request	Unavailable	Form 990-PF - Yes Form

	Return Form 990 under IRC 4947(a)(1) Form 990-PF Under IRC 4947(a)(1) Form 5227 Non-Exempt Charitable Trust Form 990-C/ 1120-C Taxable Farmer's Cooperative — Active			5227 - No Form 990-C/ 1120-C - No
18	Temp. Revocation required to file 990-PF & Form 1041 – Active	Yes, if filed fill request	Unavailable	Yes
19	Revocation Private FDN required to file 990-PF and Form 1120 – Active	Yes, if filed fill request	Unavailable	Yes
20	Termination (out of business) – Inactive	Yes, if filed fill request	Not Exempt	Yes
21	Unable to locate – Inactive/Active	Yes, if filed, fill request	Unavailable	Yes
22	Revocation – Inactive	No, if filed DO NOT fill request	Terminated	No
23	507(a) Termination –	Yes, if filed fill request	Unavailable	Yes
24	507(b)(1)(A) Termination –	Yes, if filed fill request	Unavailable	Yes
25	507(b)(1)(B) Termination –	Yes, if filed fill request	Unavailable	Yes
26	Termination Merger — Inactive	Yes, if filed fill request	Term/Not EO	Yes

28	No longer a member of a group ruling	No, if filed DO NOT send	Not EO	No
29	Group Ruling has been dissolved	Yes, if filed fill request	Unavailable	Yes
30	Churches voluntarily file Form 990	Yes, if filed fill request	Unavailable	Yes
31	Small organizations other than Private Foundations	Yes, if filed fill request	Unavailable	Yes
32	(Obsolete January 1, 2008) Non-responder to CP 140/141 - applicable to tax periods 200612 & prior.	Yes, if filed fill request	Unavailable	Yes
33	Foreign Private Foundation described in IRC 4948(b)	Yes, if filed fill request	Unavailable	Yes
34	527 Political Organization	Yes, if filed fill request	Unavailable	Yes
35	Canadian Charity without Foundation Classification	Yes, if filed fill request	Unavailable	Yes
36	Non IRC 501(c)(3), (9) or (17) Filers - No official exemption	Yes, if filed fill request	Unavailable	Yes
40	Return filed Application pending, no exemption —	Yes, if filed fill request	Not EO	Yes
41	No reply to solicitation - no exemption	No, if filed DO NOT send	Not EO	No
42	Extension Filed, no exemption	No, if filed DO NOT send	Not EO	No

70	Denied - inactive - no exemption	No, if filed DO NOT send	Not EO	No
71	Incomplete Form 1023/1023-EZ/1024 - no exemption	No, if filed DO NOT send	Not EO	No
72	Refusal to Rule, no exemption	No, if filed DO NOT send	Not EO	No
97	Revocation of tax exempt status - no TC 150 filed for three consecutive years Forms 990, 990-EZ and 990-PF	<p>1-Yes- If the requested return is for tax years 200711 and prior, and filed.</p> <p>Note - Forms filed in 2007 and prior are no longer available and will not be filled.</p> <p>2- if the request is for tax years 200812 and subsequent and filed, contact the TEGE SPP HQ Analyst with oversight of RAIVS by E-mail, with a CC to the TEGE SPP HQ backup Analyst for a determination whether the return requested is disclosable. Provide the Analyst the following information:</p> <p>A scanned copy of the Form</p>	Inform the requester the return is unavailable (Note- the organization is no longer recognized as a tax-exempt organization.)	<p>No</p> <p>Exception -</p> <p>a-Forms with tax periods 200711 and prior are burned on DVD.</p> <p>b- Forms filed prior to being placed in status 97 are on DVD.</p>

		<p>4506-A request</p> <p>Reason for request - example, "Status 97 disclosable determination needed "</p> <p>EIN</p> <p>Form Type</p> <p>Tax Period</p> <p>Organization Name</p> <p>The SPP HQ Analyst will notify RAIVS by E-mail with a "CC" to the TEGE SPP backup HQ Analyst, stating the determination.</p> <p>If determined disclosable, fill the request.</p> <p>if determined not disclosable, do not fill the request, inform the requester the form is unavailable using 3983C letter.</p>		
98	Terrorist Organization – no exemption	No, if filed DO NOT send	Unavailable	No
99	Dump code - No exemption (prior EO	No, if filed DO NOT send	Not EO	No

	status codes 22, 41 or 70- 72)			
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