

IRS News Release

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Web Site for Political Organizations Improves Filing and Disclosure

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WASHINGTON — The Internal Revenue Service has launched a new Web site that makes it easier for political organizations to electronically file required documents and greatly improves the public's access to them.

The new Web site allows political organizations to electronically file their notices and reports as required by law. And, it allows the public to view, search or download the entire data base of electronic filings by political organizations. The public can learn contributors' names, contribution amounts and contribution dates as well as review a list of expenditures by the political organization.

"It's a major step in our efforts to make these documents available for public scrutiny and to make it easier for organizations to meet their legal obligation to file electronically," said IRS Commissioner Mark W. Everson.

The new Political Organizations Filing and Disclosure Web site was developed to reflect congressional changes in November 2002 intended to ensure that political organizations with tax exempt status, also known as Section 527 political organizations, disclose essential information on a timely basis. It replaces the prior filing and search site that was developed in 2000 in response to earlier legislation.

The new Web site, intended to be more user-friendly and simpler to navigate, contains two major components: The Political Organization Filing Center and the Political Organization Disclosure Page.

The features of the Political Organization Filing Center include:

- Electronic filing of Form 8871, Political Organization Notice of Section 527 Status,
- Electronic filing of Form 8872, Political Organization Report of Contributions and Expenditures,
- Immediate electronic acknowledgement of filing,
- On-screen help,
- The ability to accept data uploads from financial software,

- The ability to save data so it can be viewed, completed and submitted at a later date,
- The ability to view and print submitted forms.

The other key feature of the new site is the Political Organization Disclosure Page. “Search and download capabilities are greatly improved on the new site,” said Steven T. Miller, Director of Exempt Organizations. “We heard the public’s concerns about the limitations of these features on the former site. With this new site we can now offer an improved tool to support public disclosure of political activity, allowing for a better informed public.”

The Political Organization Disclosure Page can be used to search paper and electronic filings of Forms 8871 and Forms 8872, as well as paper filings of Form 990, Return of Organization Exempt from Income Tax, filed by political organizations. Searches of paper filings are limited, but the system alerts the user to the boundaries of any search and gives tips on how to achieve the best results.

Users can conduct three different types of searches.

- The *Basic Search* locates information about political organizations by name, the date the report was received, or by the EIN (Employee Identification Number).
- The *Advanced Search* has the ability to go beyond the Basic Search by locating a political organization that filed electronically by all fields, such as the name of the organization’s contact person, the amount of a contribution, or the name of a contributor.
- The *Popular Search* provides easy access to routine information. A user simply chooses one of the pre-defined searches of available information, such as a listing of all organizations that filed any Form 8871 on the previous day, persons making yearly contributions in excess of an amount the user determines, or persons receiving payment in excess of an amount the user determines.

In addition to the search capabilities, a user can download the entire database of electronically submitted Forms 8871 and Forms 8872.

During the initial transition to the new Political Organization Filing and Disclosure website, all electronic filings of forms are available to be searched, but only paper filings posted by June 13, 2003, are searchable. The remaining forms will be available shortly. “From this point forward, however, the new Filing and Disclosure website will capture all of the information electronically filed by political organizations, significantly expanding the range and amount of searchable information,” Miller said.

The new site has a number of entry points. Users can enter the IRS Keyword “political orgs” from the main page of the IRS website (www.irs.gov) or type in the direct website address www.irs.gov/polorgs. For more information about the filing requirements of 527 organizations see Fact Sheet 2002-13.