

CURRENT REVENUE PROCEDURES PERTAINING TO EXEMPT ORGANIZATIONS

1956-2	1956-1 CB 1017	State chartered credit unions may file CUNA forms as application
1959-31	1959-2 CB 949	Establishing exemption of Canadian or Honduran organizations
1968-14	1968-1 CB 768	"Conformed copy" standards for application documents
1971-17	1971-1 CB 683	Effect of gross receipts from nonmembers — 501(c)(7)
1972-5	1972-1 CB 709	501(d) exemption applications
1972-50	1972-2 CB 830	Procedures for 4947(a)(1) trusts to obtain determinations on foundation status
1974-41	1974-2 CB 495	Election under 4942(h)(2) regarding treatment of qualifying distributions
1975-13	1975-1 CB 662	Public interest law firm fees [modified by 92-59]
1975-50	1975-2 CB 587	Private schools racially nondiscriminatory policies — recordkeeping
1976-10	1976-1 CB 548	Change of accounting period for group [see 79-3]
1976-34	1976-2 CB 656	Private foundation and operating foundation determinations and rulings
1976-47	1976-2 CB 670	PF Advance approval of employer related scholarship programs (modified 85-51)
1977-20	1977-1 CB 585	Extended reliance — community trust
1977-32	1977-2 CB 541	Company scholarship programs — reliance
1979-3	1979-1 CB 483	Change of accounting period for group [modifies 76-10]
1979-6	1979-1 CB 485	Labor returns as information returns
1979-8	1979-1 CB 92	Late filing of Form 990 – organizations ultimately determined to be private foundations
1980-27	1980-1 CB 677	Group exemption procedures [modified by 96-40]
1980-28	1980-1 CB 680	Court-determined exemption
1980-39	1980-2 CB 772	Company educational loan programs
1981-6	1981-1 CB 615	Contributors — "substantial and material change" in support [see 89-23]
1981-7	1981-1 CB 615	Unusual grants not requiring advance ruling
1981-65	1981-2 CB 690	Company scholarship programs — publicizing in newsletter
1982-2	1982-1 CB 367	Cy pres — state laws relating to 501(c)(3) dissolution provision
1982-39	1982-2 CB 759	Reliance on Publication 78, Cumulative List
1982-46	1982-2 CB 788	Obsoletes 66-30 regarding 501(c)(9) organizations
1983-23	1983-1 CB 687	List of exempt organizations not required to file Form 990 Information Return
1983-32	1983-1 CB 723	Return filing requirements for charitable and split-interest trusts
1984-36	1984-1 CB 510	Indian tribal governments — list of subdivisions
1984-37	1984-1 CB 513	Indian tribal governments — procedures for requesting determination on status
1984-47	1984-1 CB 545	Nonsubstantive amendments — 15-month rule under 508
1985-51	1985-2 CB 717	Company scholarship — 10% test of 76-47 and 80-39 clarified
1985-58	1985-2 CB 740	Change of accounting period by EO [see 97-27 for change of method]
1986-17	1986-1 CB 550	Indian tribal governments — obsoletes the two-year limit in 83-87 , 84-36 & 84-37
1986-43	1986-2 CB 729	Educational methodology
1987-51	1987-2 CB 650	Change of accounting method for 501(m) organizations
1989-23	1989-1 CB 844	Amplifies 81-6 for grant-making foundations
1990-12	1990-1 CB 471	Deductibility of payments when benefit received [amplifies Rev. Rul. 67-246]
1991-20	1991-1 CB 524	Guidelines for determining whether an organization is a "religious order"
1992-49	1992-1 CB 987	Low-cost items distributed to donors that have "insubstantial fair market value" [amplifies 90-12]
1992-59	1992-2 CB 411	Public interest law firm guidelines [supersedes 71-39]
1992-85	1992-2 CB 490	Relief under Reg. 301.9100-1
1992-94	1992-2 CB 507	Safe harbor under 4942 for certain grants to foreign grantees
1992-102	1992-2 CB 579	Insubstantial benefit limitations for contributions associated with charitable fundraising campaigns [modifies 92-49]
1994-17	1994-5 CB 457	Form 990 filing relief for certain foreign organizations [supplements 83-23]
1995-21	1995-1 CB 686	Treatment of 501(c)(5) associate member dues as UBI [modified by 97-12]
1995-48	1995-2 CB 418	Form 990 filing relief for governmental units/affiliates [supplements 83-23]
1996-10	1996-1 CB 577	Form 990 filing relief for church affiliated organizations [supplements 83-23]
1996-32	1996-1 CB 717	Safe harbor for organizations providing low-income housing to be charitable
1996-40	1996-2 CB 301	Annual group exemption reports to be filed in Ogden, Utah [modifies 80-27]
1997-12	1997-1 CB 631	Treatment of 501(c)(5) associate member dues as UBI [modifies 95-21]
1998-19	1998-1 CB 547	Application of 6033(e) to certain organizations [supersedes 95-35 & 95-35A]
2001-20	2001-9 IRB 738	Nonresident alien voluntary compliance program

2003-12	2003-4 IRB 316	Dissolution provision for 501(c)(3) orgs that request ruling under IRC 115(1)
2003-21	2003-6 IRB 448	Form 990 filing relief for certain U.S. possession orgs [supplements 83-23]
2007-27	2007-14 IRB 887	Safe harbor provisions for 527 organizations
2008-4	2008-1 IRB 125	Letter rulings, determination letters, closing agreements, etc.
2008-5	2008-1 I.R.B. 168	Technical advice procedures
2008-8	2008-1 I.R.B. 237	User fees
2008-9	2008-1 I.R.B. 258	Procedures for issuing determination letters and rulings on exempt status
2008-55	2008-39 IRB 768	Designating Indian tribal governments treated as <i>States</i> for certain purposes
2008-66	2008-45 IRB 1107	Inflation adjustment items for 2009
2009-4	2009-1 IRB 117	Letter rulings, determination letters, closing agreements, etc.
2009-5	2009-1 IRB 161	Technical advice procedures
2009-8	2009-1 IRB 229	User fees
2009-9	2009-2 IRB 256	Procedures for exemption determination letters and rulings.
2009-32	2009-28 IRB 142	Reliance criteria for private foundations and sponsoring organizations that maintain donor advised funds – public charity status of potential grantees

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