

INTERNAL REVENUE SERVICE
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Dear Mr. *****:

This letter responds to your inquiry dated May 18, 2000, concerning the filing requirements of organizations that claim exempt status. Your inquiry concerns an organization that claims exemption under section 501(c)(4) of the Internal Revenue Code (the Code) but has not filed a Form 1024. The organization filed a Form 990 information return; the Internal Revenue Service (IRS) responded by requesting the organization confirm its exempt status, file the Form 1024, or file a Form 1120 or Form 1041, as appropriate. You question the IRS's response.

An organization that believes it is described in section 501(c)(4) of the Code, but has not sought recognition of exemption from the IRS, must file the Form 990 annually as provided under section 6033. However, neither section 6033 of the Code, nor the implementing regulations, requires the IRS to accept such filing. Currently, the IRS does not accept returns filed by organizations that have not filed the Form 1024, or the Form 1023, in the case of organizations claiming they are charitable organizations.

Any questions on this matter may be directed to ***** , Identification Number ***** , at (202) ***** .

Sincerely,

Joseph J. Urban
Acting Chief, Projects Branch
Exempt Organizations