Political Organization Filing and Disclosure

Search Process User Guide

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1.0 Introduction

1.1 Purpose

The purpose of this guide is to help users navigate the Political Organization Filing and Disclosure website. The step-by-step instructions walk users through the searching process.

1.2 How to Use this Guide

This user guide is divided into multiple sections and documents the procedures for the form search and form download pages. A table of contents is provided at the beginning of the guide as a tool to locate specific page information.

The guide contains screen shots to help users through the process of selecting criteria and initiating search requests and using other features of the site.

For each page, applicable button and page references will be presented in bold type and "Notes" will further explain the instructions.

Additionally, this guide contains a glossary (Appendix A) of some of the most commonly used field terms as a reference. Appendix B contains an article on general search information and tips to support the step-by-step search procedure.

1.3 Political Organization Disclosure

The Political Organization Disclosure site can be used for searching paper and electronic filings of Forms 8871 and Forms 8872, as well as paper filings of Form 990. The information below will increase your success in searching and your understanding of the results. The most important tip for successful searching of political organization disclosures is to understand what data is available in the search and from which dates. This information will be provided in this article and on the search pages.

All paper and electronic forms on the Political Organization Disclosure site are in PDF format. To view PDF files you will need the free Adobe Acrobat Reader. For more information on Adobe Acrobat Reader, view the related help section from IRS.gov.

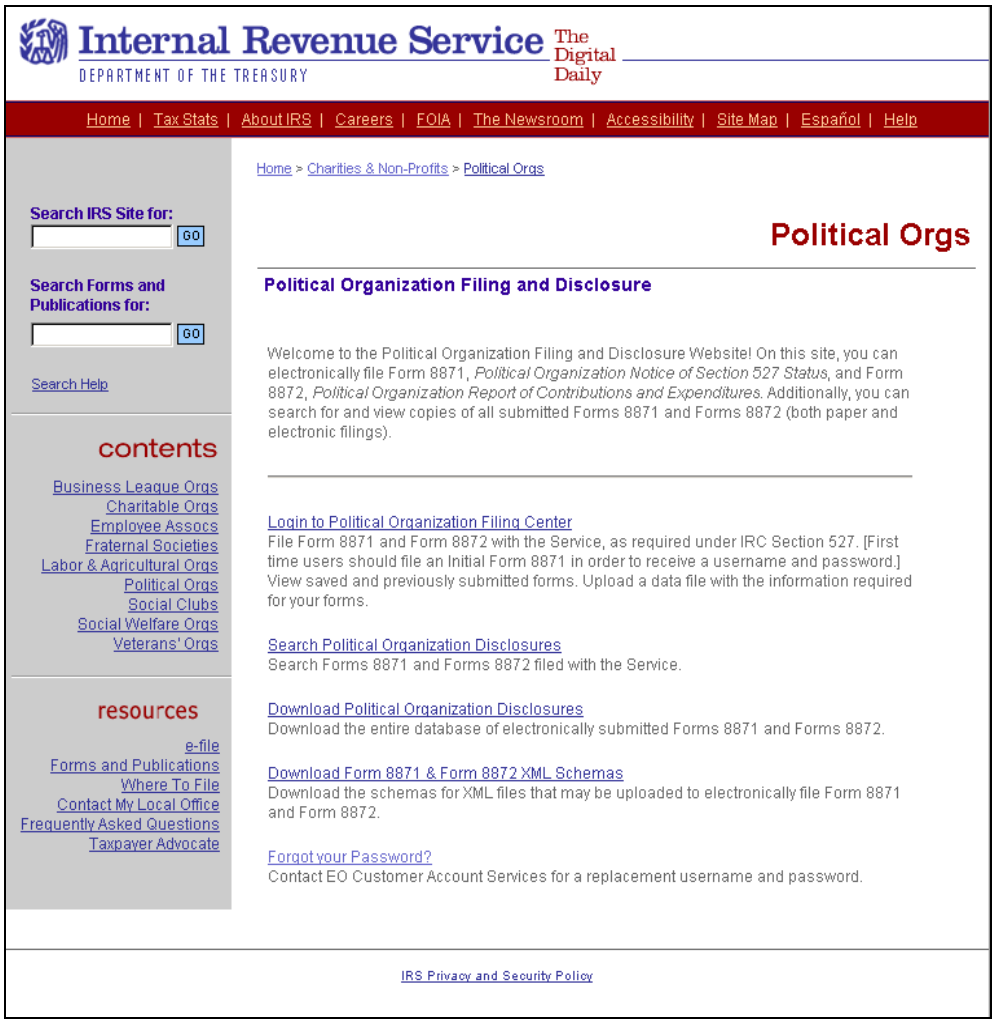
As an alternative to online searching, you may choose to download the entire database of electronically submitted Forms 8871 and Forms 8872. Please note that the downloadable data files do not include any paper submissions of Forms 8871, Forms 8872, or Form 990.

2.0 Political Organization Filing and Disclosure Landing Page

2.1 Purpose of the Political Organization Filing and Disclosure Landing Page

The Political Organization Filing and Disclosure Landing Page is the starting point for the user. From the Political Organization Filing and Disclosure Landing Page, a user can login to the filing center, access the search system, or access the database download page.

2.2 Filing and Disclosure Landing Page Display



2.3 Procedure

Step #	Step Description	Notes
Filing and Disclosure Landing Page		
1	Click on one of the seven links presented: • Click on Login to Political Organization Filing Center to be routed to the **User Authentication** page (See Filing Guide)	Use this link if you want to file a Form 8871 or Form 8872 or view your organization's previously saved or submitted forms.
	• Click on Search Political Organization Disclosures to be routed to the **Search** pages. **Basic** (See Section 3) or **Advanced** (See Section 4)	Use this link if you want to search all Forms 8871, Forms 8872 and Forms 990 filed by political organizations with the Service.
	• Click on Download Political Organization Disclosures to be routed to the **Data Download** page. (See Section 7)	Use this link if you want to download the entire database of electronically filed Forms 8871 and Forms 8872.
	• Click on Users Guides to be routed to a page containing user's guides on filing and searching.	Use this link if you need help with the filing or searching process.
	• Click on Visit the Federal Election Commission to be routed to the FEC website.	Use this link if you want information about political organizations required to file with the FEC.
	• Click on Download Form 8871 & Form 8872 XML Schemas to be routed to the **Form 8871 & Form 8872 XML Schemas** page.	Use this link if you want to learn more about uploading files to complete your Form 8871 or Form 8872.
	• Click on EO Customer Account Services to be routed to the **EO Customer Account Services** page. (See Section 8)	Use this link if you need technical help, information on how to obtain a new password for the POFD website, or information on how to inform us about discrepancies in your posted information.

3.0 Basic Search

3.1 Purpose of the Basic Search

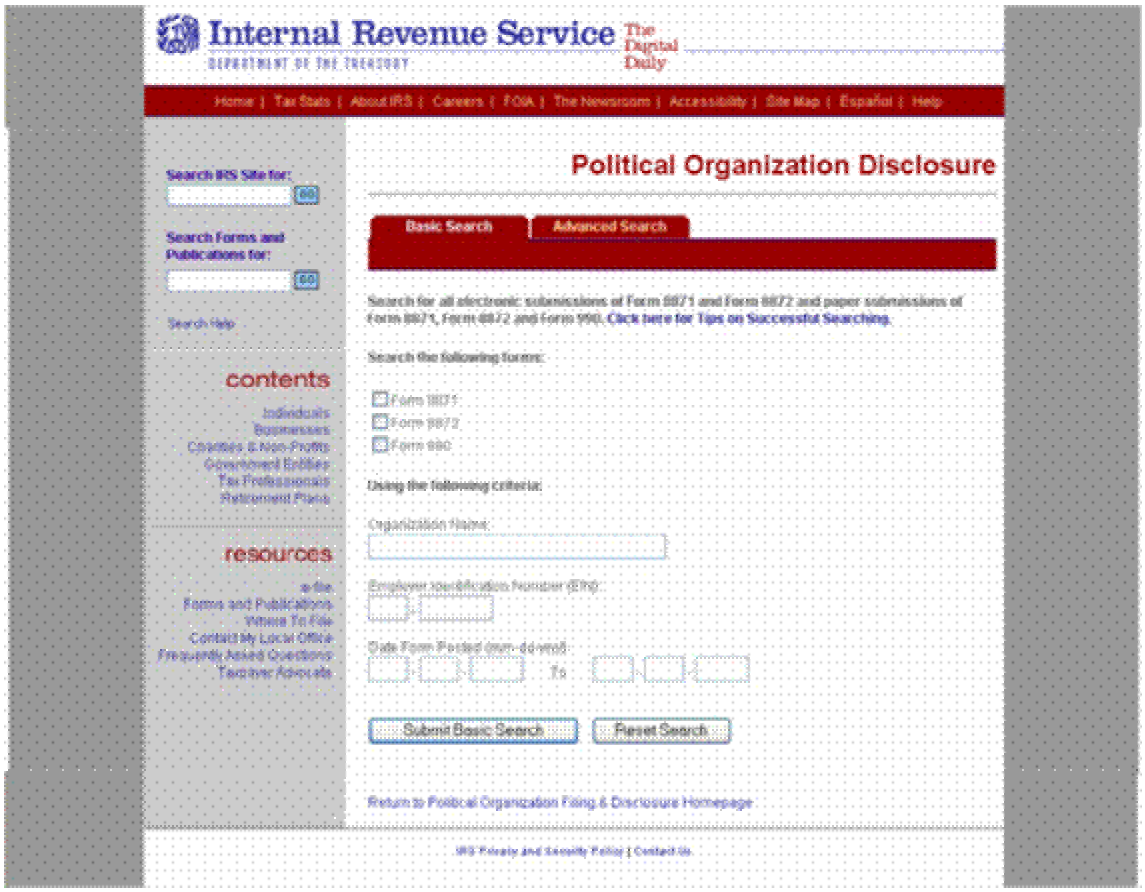
The default page for users coming to the search function from the Political Organization Filing and Disclosure Landing Page (see Section 2), is the Basic Search page.

The Basic Search enables users to find all electronic submissions of Form 8871 and Form 8872 and paper submissions of Form 8871, Form 8872, and Form 990.

The Basic Search page allows the user to search by form type, organization name, employer identification number (EIN), or date the form was posted to the Political Organization Disclosure website. A link to Tips for Successful Searching contains information to assist users in performing searches.

The Basic Search Results page displays the information retrieved from the criteria the user entered in the Basic Search. When a search produces multiple results, users will be alerted to the number of results and given links to additional pages. The **No Results Page** is shown in Section 6.

3.2 Basic Search Page Display



3.3 Procedure

Step #	Step Description	Notes
Basic Search Page		
1	Click on the **Basic Search** tab.	The Basic Search page is the default page for the Political Organization Disclosure page. The user only needs to click on this tab if coming from an Advanced Search page.
2	Click the box next to the type of form for which you wish to search: • **FORM 8871** • **FORM 8872** • **FORM 990**	At least one form must be selected. Select only one type of form to narrow the search. Select all the forms to expand the search.
3	Complete the **ORGANIZATION NAME** field. (Optional)	If the user is searching for a specific organization, complete this field.
4	Complete the **EIN** field. (Optional)	If the user is looking for a specific EIN, complete this field.
5	Complete the **DATE FORM POSTED START DATE** and **DATE FORM POSTED END DATE** fields. (Optional)	If the user is looking for forms posted between specific dates, enter those dates in these fields. Enter dates in the following format: MM/DD/YYYY.
7	Click the **SUBMIT BASIC SEARCH** button.	The user will be routed to the **Basic Search Results** page.

Step #	Step Description	Notes
8	If necessary, click on Click here for Tips on Successful Searching to be routed to the Search information and tips.	The user will be routed to the search help information contained in Appendix B. To return to the Political Organization Disclosure pages, user may either click on Return to Political Organization Disclosure Page (to go to the Basic Search page) or use their browser's **BACK** button (to return to the page the user was on before reviewing article).
9	Or, if desired, click the **RESET SEARCH** button to change the criteria.	

3.4 Basic Search Results Page Display

Internal Revenue Service
DEPARTMENT OF THE TREASURY
The Digital Daily

Home | Tax Stats | About IRS | Careers | FOIA | The Newsroom | Accessibility | Site Map | Español | Help

Search IRS Site for: GO

Search Forms and Publications for: GO

Search Help

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Forms and Publications
Where To File
Contact My Local Office
Frequently Asked Questions
Taxpayer Advocate

Political Organization Disclosure

Basic Search | Advanced Search

Based on your Search Criteria of:

Searching for Form 8871 and Form 8872
Organization Name: "Test Organization"

...the following results have been found:

5 items found, displaying 1 to 5

Organization Name	EIN
Test Organization A	XX-0011111
Test Organization B	XX-0022222
Test Organization C	XX-0033333
Test Organization D	XX-0044444
Test Organization E	XX-0055555

Click here for Tips on Successful Searching

Search Again

Return to Political Organization Filing & Disclosure Homepage

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3.5 Procedure

Step #	Step Description	Notes
Basic Search Results Page		
1	If provided, click on [Prev] or [Next] or any numbers in between to move through all pages containing results for the requested search.	If more than 10 results are found, the results will be displayed on multiple pages. Use the links provided on the upper right corner to navigate through the results pages.
2	Click on Organization Name or EIN to sort the results by that column.	Click either link once to sort the list in ascending order. Click either link twice to sort the list in descending order.
3	Click on the name of the organization to view more information.	Clicking on the organization's name will display the current information about the organization and all of the forms the organization has filed.
4	If necessary, click on Click here for Tips on Successful Searching to be routed to the Search information and tips.	The user will be routed to the search help information contained in Appendix B. To return to the **Political Organization Disclosure** pages, user may either click on Return to Political Organization Disclosure Page (to go to the **Basic Search** page) or use their browser's **BACK** button (to return to the page the user was on before reviewing article).
5	Click on the **SEARCH AGAIN** button to be routed back to the **Basic Search** page.	

4.0 Advanced Search

4.1 Purpose of the Advanced Search Page

The Advanced Search page enables users to be more specific in performing searches for information through the use of more criteria. There are three types of advanced searches: Form 8871, Form 8872, and a combined search of Form 8871 and Form 8872. The advanced search only returns results from electronically filed Forms 8871 and Forms 8872.

The default page for users clicking on the **Advanced Search** tab is the **Search 8871** page.

A user can perform an advanced search using any of the fields on the forms (Name of Organization, Contact Name, Period Begin and End Dates, EIN, etc.). The results of an Advanced Search will be limited by the dates the information in the fields on the forms was collected by the IRS. If an Advanced Search is performed over more than one date range, the results will be limited to the most recent time period.

The Advanced Search Results Page displays information or links to information requested in the Advanced Search. Based on the criteria entered by the user, this page will present different results.

This section contains a sample of an advanced search performed for a custodian's city/town. The pages for the sample provided are presented in order and document the use of an advanced search to narrow the number of results displayed when a specific location is entered as the search criteria.

4.2 Advanced Search Page Display

Example of 8871 Advanced Search page

Internal Revenue Service
DEPARTMENT OF THE TREASURY
The Digital Daily

Home | Tax Stats | About IRS | Careers | FOIA | The Newsroom | Accessibility | Site Map | Español | Help

Search IRS Site for: GO

Search Forms and Publications for: GO

Search Help

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Contact My Local Office
Frequently Asked Questions
Taxpayer Advocate

Political Organization Disclosure

Basic Search | Advanced Search

Search 8871 | Search 8872 | Search 8871 & 8872 | Popular Search

Search for all electronic submissions of Form 8871. Click here for Tips on Successful Searching.

To begin, choose **one or more** of the following fields (noted by date information is available) to include in your search.

NOTE: If you search across multiple date ranges your search results will be limited to the most recent date range. For example, a search for Date Established **and** Name of Organization will only return forms submitted since December 2002.

July 2003 to present:

- [ ] Election Authority Identification Number State
- [ ] Election Authority Identification Number (EAIN)

December 2002 to present:

- [ ] Date Established
- [ ] Date Of Material Change
- [ ] Form Type (Initial/Amended/Final)
- [ ] Exemption from Form 8872
- [ ] Exemption from Form 990
- [ ] State Where Organization Reports

May 2001 to present:

- [ ] Custodian Mailing Address
- [x] Custodian's City/Town
- [ ] Custodian's State
- [ ] Custodian's Zip Code
- [ ] Contact Mailing Address
- [ ] Contact's City/Town
- [ ] Contact's State
- [ ] Contact's Zip Code
- [ ] Business Mailing Address
- [ ] Business City/Town
- [ ] Business State
- [ ] Business Zip Code
- [ ] 8871 Purpose
- [ ] Name of Entity
- [ ] Entity Relationship
- [ ] Entity Mailing Address
- [ ] Entity City/Town
- [ ] Entity State
- [ ] Entity Zip Code
- [ ] Officer Name
- [ ] Officer Title
- [ ] Officer Mailing Address
- [ ] Officer City/Town
- [ ] Officer State
- [ ] Officer Zip Code

From July 2000 to present:

- [ ] Date Form Posted
- [ ] Organization Name
- [ ] Employer Identification Number (EIN)
- [ ] Organization Mailing Address
- [ ] Organization's City/Town
- [ ] Organization's State
- [ ] Organization's Zip Code
- [ ] Organization E-mail
- [ ] Custodian Name
- [ ] Contact Name

Next Step | Reset Search

Return to Political Organization Filing & Disclosure Homepage

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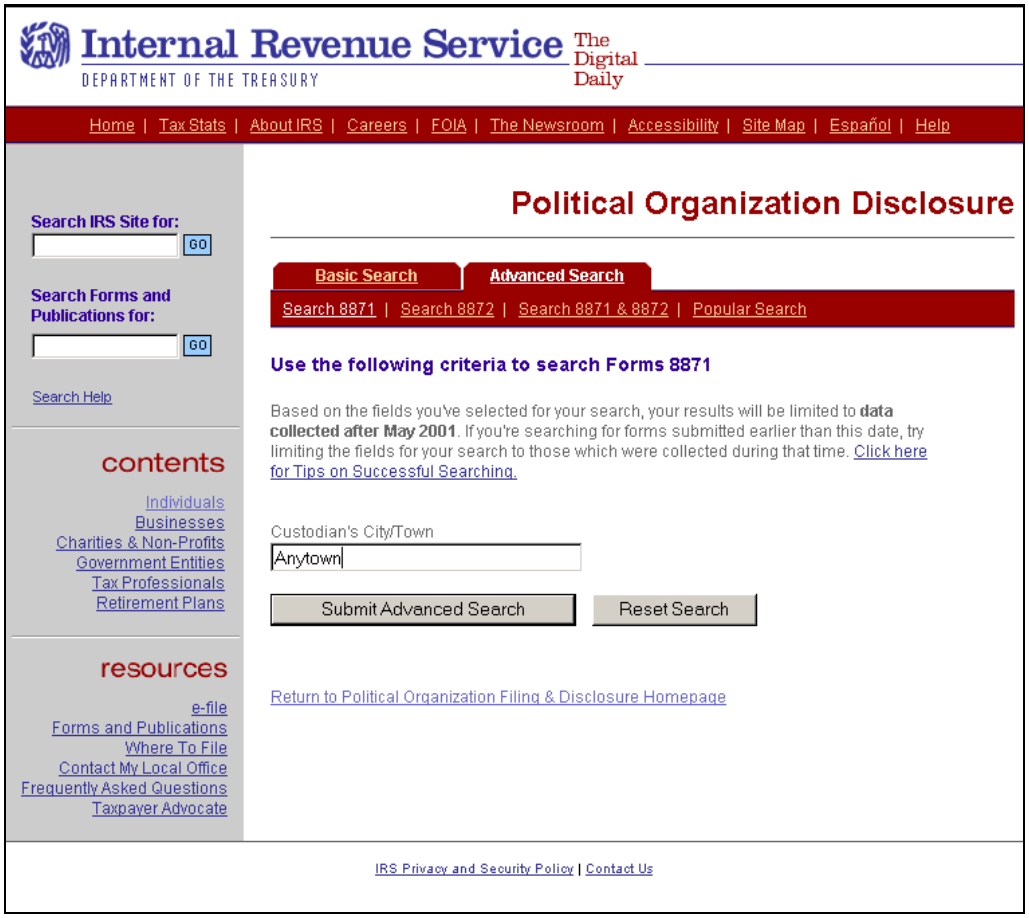
4.3 Procedure

Step #	Step Description	Notes
Advanced Search Page		
1	Click on the **Advanced Search** tab.	
2	Click on one of the following tabs to select the type of search you wish to perform: • **Search 8871** • **Search 8872** • **Search 8871 & 8872** • **Popular Search** For all searches other than Popular Search, proceed to *Step 2*. For Popular Search, proceed to Section 5.	**Search 8871** allows user to search all fields on the Form 8871. **Search 8872** allows the user to search all fields on the Form 8872. **Search 8871 & 8872** allows the user search all fields that are on both the Form 8871 and the Form 8872. **Popular Search** is detailed in Section 5.
3	Click the box next to the fields on which you wish to search.	The fields are presented under the date from which the IRS electronically collected information in that field. If the search is across multiple date ranges, the search results will be limited to the most recent date range.
4	If necessary, Click on Click here for Tips for Successful Searching to be routed to the Search information and tips.	This information is also contained in Appendix B. To return to the Political Organization Disclosure pages, user may either click on Return to Political Organization Disclosure Page (to go to the Basic Search page) or use their browser's **BACK** button (to return to the page the user was on before reviewing article).

Step #	Step Description	Notes
5	If desired, click the **RESET SEARCH** button to clear the page	
6	Once you have activated the fields you want to search, click the **NEXT STEP** button to continue to next page.	Based on the search request, the next page presented will have fields provided for the user to enter the more specific criteria for their search. For purposes of this manual, a search was activated requesting a Custodian's City/Town.

4.3.1 Advanced Search Request for a Custodian's City/Town



4.3.2 Procedure (continued)

Step #	Step Description	Notes
Advanced Search-Page		
7	Enter the criteria you wish to search for in the fields provided.	Note at the top of the page the date range to which your search results will be limited. For the sample provided in this manual Anytown was entered to narrow the search for Custodian's.

Step #	Step Description	Notes
8	If necessary, click on Click here for Tips for Successful Searching to be routed to the Search information and tips	This information is also contained in Appendix B. To return to the Political Organization Disclosure pages, user may either click on Return to Political Organization Disclosure Page (to go to the Basic Search page) or use their browser's **BACK** button (to return to the page the user was on before reviewing article).
9	If desired, click the **RESET SEARCH** button to clear the page.	
10	Click the **SUBMIT ADVANCED SEARCH** button to continue with the search.	The user will be routed to the **Advanced Search Results** page.

4.4 Advanced Search Results Custodians in Anytown

Internal Revenue Service The Digital Daily
DEPARTMENT OF THE TREASURY

Home | Tax Stats | About IRS | Careers | FOIA | The Newsroom | Accessibility | Site Map | Espanol | Help

Search IRS Site for: GO

Search Forms and Publications for: GO

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Frequently Asked Questions
Taxpayer Advocate

Political Organization Disclosure

Basic Search | Advanced Search

Search 8871 | Search 8872 | Search 8871 & 8872 | Popular Search

Based on your Search Criteria of:

Custodian Address:
City: Anytown

...the following results have been found:

10 items found, displaying 1 to 10

Organization Name	Date Posted	Form Type	EIN	Custodian Address	Submission Type
Test Organization A	06/19/2003 02:16 PM	Initial	XX-0011111	Anystreet Anytown, DC 20036	Electronic
Test Organization B	06/19/2003 02:17 PM	Initial	XX-0022222	Anystreet Anytown, DC 20036	Electronic
Test Organization C	06/19/2003 02:18 PM	Initial	XX-0033333	Anystreet Anytown, DC 20036	Electronic
Test Organization D	06/19/2003 02:19 PM	Initial	XX-0044444	Anystreet Anytown, DC 20036	Electronic
Test Organization E	06/19/2003 02:20 PM	Initial	XX-0055555	Anystreet Anytown, DC 20036	Electronic
Test Organization A	06/19/2003 02:47 PM	Amended	XX-0011111	Anystreet Anytown, DC 20036	Electronic
Test Organization B	06/19/2003 02:53 PM	Amended	XX-0022222	Anystreet Anytown, DC 20036	Electronic
Test Organization C	06/19/2003 02:57 PM	Amended	XX-0033333	Anystreet Anytown, DC 20036	Electronic
Test Organization D	06/19/2003 02:59 PM	Amended	XX-0044444	Anystreet Anytown, DC 20036	Electronic
Test Organization E	06/19/2003 03:01 PM	Amended	XX-0055555	Anystreet Anytown, DC 20036	Electronic

Click here for Tips on Successful Searching

Search Again

Return to Political Organization Filing & Disclosure Homepage

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4.5 Procedure

Step #	Step Description	Notes
1	If provided, click on [Prev] or [Next] or any numbers in between to move through all pages containing results for the requested search.	If more than 10 results are found, the results will be displayed on multiple pages. Use these links provided on the upper right corner of the page to navigate through the results pages.
2	Click on a column heading to sort the results by that column.	Click the heading link once to sort the list in ascending order. Click the heading link twice to sort the list in descending order.
3	Click on a link in the Submission Type column to view that organization's form.	Clicking on electronic will display an electronic PDF version of the form filed by the organization.
4	Click on Click here for Tips on Successful Searching to be routed to the Search information and tips.	The user will be routed to the search help information contained in Appendix B. To return to the Political Organization Disclosure pages, user may either click on Return to Political Organization Disclosure Page (to go to the Basic Search page) or use their browser's **BACK** button (to return to the page the user was on before reviewing article).
5	Click on the **SEARCH AGAIN** button to be routed back to the **Advanced Search** page.	The user will be routed to the **Advanced Search** page.

5.0 Popular Search Page

5.1 Purpose of the Popular Search Page:

The Popular Search provides easy access to routine information. A Popular Search allows users to search for forms by their period of submission (previous day, month or year) or to search forms for contributions or expenditures in a dollar amount and time period chosen by the user.

The Popular Search Results Page displays the information requested in the Popular Search. Based on the criteria entered by the user, the results page will present different results.

5.2 Popular Search Page Display

5.3 Procedure

Step #	Step Description	Notes
Popular Search Page		
1	Click on Popular Search under the **Advanced Search** tab.	
2	Choose from the following types of popular searches: • To search for all organizations with any form (8871/8872/990) posted the previous day, month, or year, proceed to *Step 2*. • To search for a contribution or expenditure by specific dollar amount during a chosen time period, proceed to *Step 4*.	Only one of the popular searches may be selected at any time. A user that wants to combine any of the popular searches may create a search in the **Advanced Search** (See Section 4).
3	Click on the drop-down arrow next to the **ALL ORGANIZATIONS WITH ANY** field.	This search includes paper filings as well as electronic filings of forms. The user can search for any forms posted on the previous day,
4	Select from the choices provided in the drop-down box. Proceed to *Step 6*.	
5	Click in the first field of any of the five rows provided and enter a dollar amount.	
6	Click on the drop-down arrow in the second field of the selected row and choose a time frame from the choices provided. Proceed to *Step 6*.	You can chose to search for a contribution or expenditure during the previous day, previous month, or current year.
7	Click on the **POPULAR SEARCH** button to initiate search.	The user will be routed to the **Popular Search Results** page.

Step #	Step Description	Notes
8	Click on Click here for Tips on Successful Searching to be routed to the Search information and tips.	The user will be routed to the search help information contained in Appendix B. To return to the Political Organization Disclosure pages, user may either click on Return to Political Organization Disclosure Page (to go to the Basic Search page) or use their browser's **BACK** button (to return to the page the user was on before reviewing article).
9	If desired, click on the **RESET SEARCH** button to change criteria.	

5.4 Popular Search Results Page Display

5.5 Popular Search Results Page Procedure

Step #	Step Description	Notes
Popular Search Results Page		
1	If provided, click on [Prev] or [Next] or any numbers in between to move through all pages containing results for the requested search.	If more than 10 results are found, the results will be displayed on multiple pages. Use these links provided on the upper right corner of the page to navigate through the results pages.

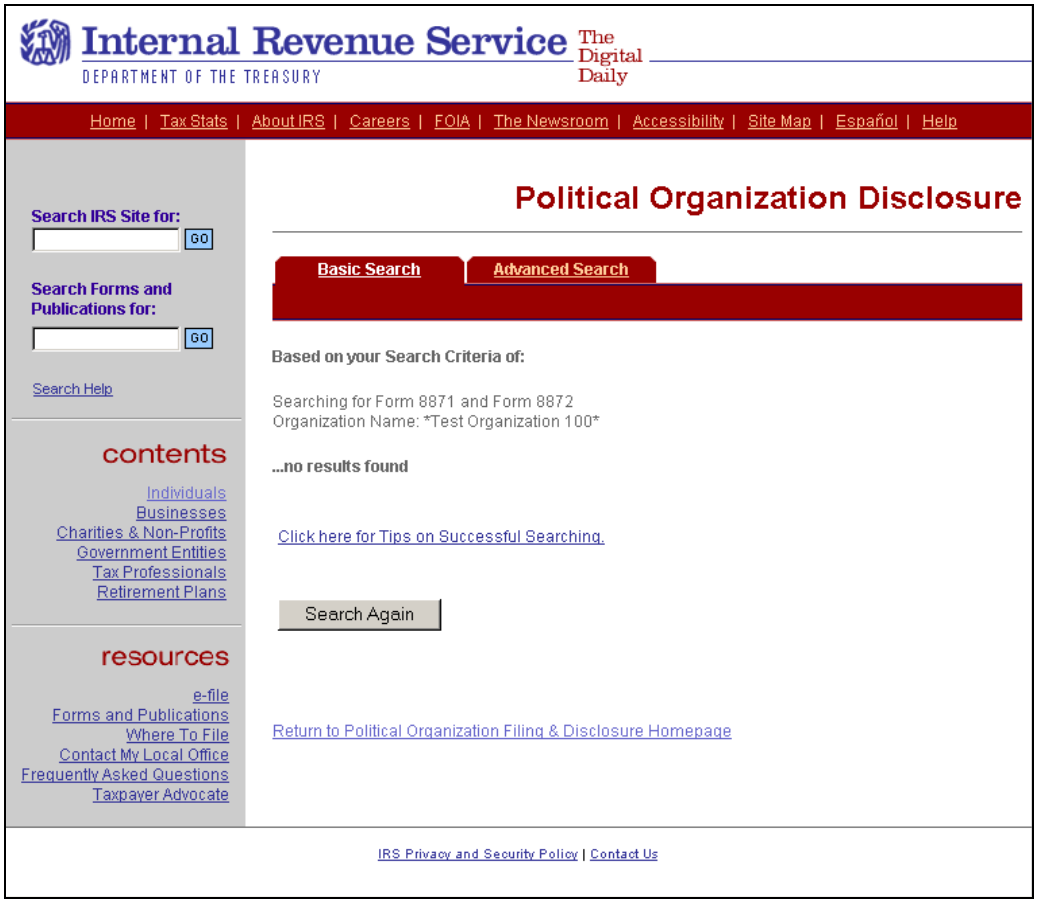
Step #	Step Description	Notes
2	Click on a column heading to sort the results by that column.	Click the heading link once to sort the list in ascending order. Click the heading link twice to sort the list in descending order.
3	Click on the name of the organization to view more information.	Clicking on the organization's name will display the current information about the organization and all the forms the organization has filed.
4	If necessary, click on Click here for Tips for Successful Searching to be routed to the Search information and tips.	The user will be routed to the search help information contained in Appendix B. To return to the Political Organization Disclosure pages, user may either click on Return to Political Organization Disclosure Page (to go to the Basic Search page) or use their browser's **BACK** button (to return to the page the user was on before reviewing article).
5	Click on the **SEARCH AGAIN** button to return to the **Popular Search** page.	The user will be routed to the **Popular Search** page.

6.0 No Results Page

6.1 Purpose of the No Results Page

The No Results Page informs users there was no matching information found within the database for their Basic or Advanced search request.

6.2 No Results Page Display



6.3 Procedure

Step #	Step Description	Notes
No Results Page		
1	If necessary, click on Click here for Tips on Successful Searching to be routed to the Search information and tips.	The user will be routed to the search help information contained in Appendix B. To return to the Political Organization Disclosure pages, user may either click on Return to Political Organization Disclosure Page (to go to the Basic Search page) or use their browser's **BACK** button (to return to the page the user was on before reviewing article).
2	Click on the **SEARCH AGAIN** button to be routed back to the **Basic, Advanced, or Popular Search** page.	The user will be routed back to the search page for the type of search they were performing.

7.0 Data Download Page

7.1 Purpose of the Data Download Page

The Data Download page allows a user to download the entire database of electronically submitted Forms 8871 and Forms 8872 to their own computer.

7.2 Data Download Page Display

Internal Revenue Service
DEPARTMENT OF THE TREASURY
The Digital Daily

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Political Organization Disclosure

Using the links below, you may download the entire database of electronically submitted Forms 8871 and Forms 8872 as zipped text files. Please note that the downloadable text files only include information concerning electronic submissions.

Please select the file you wish to download from the list below:

Select this file for a full description and data-layout of the file of electronically submitted forms.

Download data-layout file

...or, select this file for all electronically filed form data. This file is updated every day at 2:00AM EST and is a very large file. It is suggested only for those users that have a highspeed Internet connection.

Download form data file

...or, select one of these files divided alphabetically by Organization name. These files are also updated every day at 2:00AM EST but are suggested for those users that have a slower Internet connection.

Organization names A-G
Organization names H-M
Organization names N-R
Organization names S-Z

Return to Political Organization Filing & Disclosure Homepage

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7.3 Procedure

Step #	Step Description	Notes
Data Download Page		
1	Click on one of the following links to download a zip file: • Download data layout file • Download form data file • Organization names A-G • Organization names H-M • Organization names N-R • Organization names S-Z	The data layout file gives a full description and data layout of the file of electronically submitted forms that the user can download. It is suggested that only users with high-speed internet connectivity select Download form data file. Those without high-speed access should choose from the alphabetically divided links.
2	Access and open the zip file.	

8.0 Exempt Organization Customer Account Services Page

8.1 Purpose of the Exempt Organization Customer Account Services Page

The EO Customer Account Services page provides phone and address information for individuals to direct technical and procedural questions concerning charities and other non-profit organizations. The page also provides users with information on how to request a new password.

8.2 Exempt Organization Customer Account Services Page Display

Internal Revenue Service
DEPARTMENT OF THE TREASURY
The Digital Daily

Home | Tax Stats | About IRS | Careers | FOIA | The Newsroom | Accessibility | Site Map | Español | Help

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Where To File
Contact My Local Office
Frequently Asked Questions
Taxpayer Advocate

Political Orgs

EO Customer Account Services

You may direct your technical and procedural questions concerning political organizations to IRS Customer Account Services at (877) 829-5500 (toll-free number). The call center is open 8:00am to 6:30pm Eastern Time.

Or you may write us at:

Internal Revenue Service
TE/GE Division, Customer Service
P.O. Box 2508
Cincinnati, OH 45201

Forgot your password for the Political Organization Filing and Disclosure website?

If you have forgotten or misplaced the username and password issued to your organization after you filed your initial Form 8871, please send a letter requesting a new username and password to:

IRS
Attn: Request for 8872 Password
Mail Stop 6273
Ogden, UT 84201

It may take several weeks for your new username and password to arrive, as they will be mailed to the organization. **Submit your request now in order to have your username and password available for your next filing.**

IRS Privacy and Security Policy | Contact Us

8.3 Procedure

Step #	Step Description	Notes
Contact Exempt Organization Customer Account Service Page		
1	Read the information provided on the page and contact the IRS by phone or by mail.	The page provides contact information for both general exempt organization questions and for requesting a new password for the POFD website.

9.0 Appendix A

Glossary of Field Terms

A

Aggregate Year-to-Date Contributions
Enter the total amount of contributions accepted from the contributor during this calendar year as of the end of this reporting period.

C

Contact Person
Enter the name and address of the person whom the public may contact for more information about the organization.

Custodian of Records
Enter the name and address of the person in possession of the organization's books and records.

D

Date of Material Change

- For an initial notice, the date of material change is not required unless the organization is filing its initial notice because it no longer qualifies for an exception to the Form 8871 filing requirements (such as reasonably anticipating it will always have annual gross receipts of less than $25,000). In that case, enter the date the organization no longer qualified for the exception.
- For an amended return, enter the date of the material change being reported.
- For a final return, enter the date the organization terminated.

E

Election Authority Identification Number
If the organization has not been assigned any identification number by any election authority, check the "The organization has no EAIN" checkbox. Otherwise, provide each identification number assigned and identify the state in which the election authority is located. For a federal identification number, enter "Federal" for the state.

Election Year
An election year is any year in which a regularly scheduled general election for federal office is held (i.e., any even-numbered year).

Employer Identification Number (EIN)
Enter the correct EIN in the space provided. If the organization does not have an EIN, it must apply for one on Form SS-4, *Application for Employer Identification Number*. For more information about obtaining an EIN, including how to apply online, see Employer Id Numbers (EIN).

When electronically filing an amended or final Form 8871 or a Form 8872, the organization's EIN will be entered by the application and may not be changed.

Exemption from Form 990
A political organization that is a caucus or association of state or local officials is exempt from filing Form 990. If you are claiming this exemption for the organization, you must check the "Yes" box. If not, check the "No" box.

H

Highly Compensated Employees
Highly compensated employees are the five employees (other than officers and directors) who are expected to have the highest annual compensation over $50,000. Compensation includes both cash and non-cash amounts, whether paid currently or deferred.

I

Initial, Amended, or Final for Form 8871

- Check the "Initial" box if this is the first Form 8871 filed by the organization.
- Check the "Amended" box if the organization is reporting a material change to information provided on previously submitted Forms 8871
- Check the "Final" box if the organization is terminating.

Initial, Amended, Address Change or Final for Form 8872

- Check the "Initial" box if this is the first Form 8872 filed by the organization for this period.
- Check the "Change of Address" box if the organization changed its address since it last filed Form 8871, Form 8872, Form 990 (or 990-EZ), or Form 1120-POL.
- Check the "Amended" box if the organization is filing this report to amend a report it already filed.

- Check the ‘‘Final” box if the organization will not be required to file Form 8872 in the future.

N

Name of Contributor’s Employer

If the contributor is an individual, enter the name of the organization or person by whom the contributor is employed (and not the name of his or her supervisor). If the individual is self-employed, enter ‘‘Self-employed.’’ If the contributor is not an individual, enter “N/A”.

Name of Recipient’s Employer

If the recipient is an individual, enter the name of the organization or person by whom the recipient is employed (and not the name of his or her supervisor). If the individual is self-employed, enter ‘‘Self-employed.’’ If the contributor is not an individual, enter “N/A”.

Non-Disclosed Contributions

As the last entry on Schedule A, list the aggregate amount of contributions that are required to be reported on this schedule for which the organization does not disclose all of the information required under § 527(j). Enter “Withheld” as the contributor’s name. Enter the organization’s address, the date of the report, and “N/A” for occupation and employer. This amount is subject to the penalty for the failure to provide all the information required.

Non-Disclosed Expenditures

As the last entry on Schedule B, list the aggregate amount of expenditures that are required to be reported on this schedule for which the organization does not disclose all of the information required under § 527(j). Enter “Withheld” as the recipient’s name. Enter the organization’s address, the date of the report, and “N/A” for occupation and employer. This amount is subject to the penalty for the failure to provide all the information required.

Non-Election Year

A non-election year is any odd numbered year (i.e., 2003).

O

Officers, Directors and Highly Compensated Employees

Enter the name, title, and address of all of the organization’s officers, members of the board of directors, and highly compensated employees.

Highly compensated employees are the five employees (other than officers and directors) who are expected to have the highest annual compensation over

$50,000. Compensation includes both cash and non-cash amounts, whether paid currently or deferred.

If there is more than one individual required to be listed, use the form to enter each officer's information, following each entry by clicking the "Add Officer" button until all names are entered, then click the "Proceed to Next Step" button.

Q

Qualified State or Local Political Organizations

Qualified state or local political organizations (defined below) are exempt from filing Form 8872. If you are claiming this exemption for the organization, you must check the "Yes" box and enter the state where the organization files its reports. If not, check the "No" box.

A qualified state or local political organization is a political organization that meets the following requirements:

- The organization's exempt functions are solely for the purpose of influencing or attempting to influence the selection, nomination, election, or appointment of any individual to any state or local public office or office in a state or local political organization.
- The organization is subject to state law that requires it to report information similar to that required on Form 8872.
- The organization files the required reports with the state.
- The state makes such reports public and the organization makes them open to public inspection in the same manner that organizations must make Form 8872 available for public inspection.
- No federal candidate or office holder controls or materially participates in the direction of the organization, solicits contributions to the organization, or directs any of the organization's disbursements.

For additional information, see § 527(e)(5) and Revenue Ruling 2003-49, 2003-20 I.R.B. 903 (May 19, 2003).

R

Related Entities

List the name, relationship, and address of all related entities. An entity is a related entity if either 1 or 2 below applies:

1. The organization and that entity have (a) significant common purposes and substantial common membership or (b) substantial common direction or control (either directly or indirectly).
2. Either the organization or the entity owns (directly or through one or more entities) at least a 50% interest in the capital or profits of the other. For this

purpose, all entities defined as related entities under 1 above must be treated as a single entity.

If 1 applies, choose ‘‘connected’’ under relationship. If 2 applies, choose ‘‘affiliated’’ under relationship.

If there is more than one related entity, use the form to enter each entity’s information, following each entry by clicking the “Add Entity” button until all related entities are entered, then click the “Proceed to Next Step” button.

If there are no related entities, check the No Related Entities box and use the “Proceed to Next Step” button.

Report Period
For a Form 8872, enter the beginning and ending date for the period to which this report relates. If the organization filed a prior report for this calendar year, the beginning date must be the first day following the ending date shown on the prior report.

S

Schedule A — Itemized Contributions
The organization must list on Schedule A each contributor from whom it accepted contributions during the calendar year if:

- The aggregate amount of the contributions accepted from that person during the calendar year as of the end of this reporting period was at least $200 and
- Any of those contributions were accepted during this reporting period.

Treat contributions as accepted if the contributor has contracted or is otherwise obligated to make the contribution.

- **Name of Contributor’s Employer**: If the contributor is an individual, enter the name of the organization or person by whom the contributor is employed (and not the name of his or her supervisor). If the individual is self-employed, enter ‘‘Self-employed.’’ If the contributor is not an individual, enter “N/A”.
- **Contributor’s Occupation**: If the contributor is an individual, enter the principal job title or position of that contributor. If the contributor is not an individual, enter “N/A”.
- **Aggregate Year-to-Date Contributions**: Enter the total amount of contributions accepted from the contributor during this calendar year as of the end of this reporting period.
- **Amount of Contribution**: If a contributor made more than one contribution in a reporting period, report each contribution separately by

entering the amount of the contribution and then clicking on the "Add Contribution" button.

Non-Disclosed Amounts: As the last entry on Schedule A, list the aggregate amount of contributions that are required to be reported on this schedule for which the organization does not disclose all of the information required under § 527(j). Enter "Withheld" as the contributor's name. Enter the organization's address, the date of the report, and "N/A" for occupation and employer. This amount is subject to the penalty for the failure to provide all the information required.

Enter the above information for each contributor from whom the organization accepted contributions and click on the "Add Contribution" button. Once all contributions have been added, click the "Proceed to next Step" button.

Schedule B — Itemized Expenditures

The organization must list on Schedule B each recipient to whom it made expenditures during the calendar year if:

- The aggregate amount of expenditures made to that person during the calendar year as of the end of this reporting period was at least $500 and
- Any of those expenditures were made during this reporting period.

Treat expenditures as made if the organization has contracted or is otherwise obligated to make the expenditure.

Do not include any independent expenditures required to be reported to the Federal Election Commission. An independent expenditure means an expenditure by a person for a communication expressly advocating the election or defeat of a clearly identified candidate for federal office that is not made with the cooperation or prior consent of, in consultation with, or at the request or suggestion of, a candidate for federal office or agent or authorized committee of a candidate for federal office.

- **Name of Recipient's Employer**: If the recipient is an individual, enter the name of the organization or person by whom the recipient is employed (and not the name of his or her supervisor). If the individual is self-employed, enter ''Self-employed.'' If the recipient is not an individual, enter "N/A".
- **Recipient's Occupation**: If the recipient is an individual, enter the principal job title or position of that recipient. If the recipient is not an individual, enter "N/A".
- **Amount of Expenditure**: Report each separate expenditure made to any person during the calendar year that was not reported in a prior reporting period.

- **Purpose of Expenditure**: Describe the purpose of each separate expenditure.

Non-Disclosed Amounts: As the last entry on Schedule B, list the aggregate amount of expenditures that are required to be reported on this schedule for which the organization does not disclose all of the information required under § 527(j). Enter "Withheld" as the recipient's name and as the purpose. Enter the organization's address, the date of the report, and "N/A" for occupation and employer. This amount is subject to the penalty for the failure to provide all the information required.

T

Type of Report

Check only one box. An organization may choose to file Form 8872 on a monthly basis or on a quarterly/semi-annual basis, but it must file on the same basis for the entire calendar year.

- **Quarterly/Semi-annual Report**: For **Quarterly** reports (in even-numbered years), file the first report for the first quarter of the calendar year in which the organization accepts a contribution or makes an expenditure. In addition, the organization may have to file a pre-election report, a post-general election report, or both. For **Semi-annual** reports (in odd-numbered years), the organization must file a mid-year report and a year-end report. **Monthly Report**: If the organization is filing on a monthly basis, enter the month for which this report is being filed. File the first report for the first month of the calendar year in which the organization accepts a contribution or makes expenditure. This report must reflect all reportable contributions accepted and expenditures made during the month for which the report is being filed. During a year in which a regularly scheduled general election is held, do not check this box to report October, November, or December activity. Instead, file a pre-election report, post-general election report, and a year-end report.
- **Pre-election Report**: For organizations that choose to file quarterly, this report must be filed before any election for which the organization made a contribution or expenditure with respect to a candidate for federal office. For organizations that choose to file monthly, this report must be filed in lieu of the October monthly report in even-numbered years. This report must reflect all reportable contributions accepted and expenditures made through the 20th day before the election. If the organization is filing a pre-election report also indicate the type of election (primary, general, convention, special, or run-off), the date of the election, and the state in which the election was held.

- **Post-general Election Report**: This report must reflect all reportable contributions accepted and expenditure made through the 20th day after the general election. If the organization is filing a post-general election report, indicate the date of the election and the state in which the election was held.

An election year is any year in which a regularly scheduled general election for federal office is held (i.e., any even-numbered year). A non-election year is therefore any odd-numbered year.

10.0 Appendix B

General Search Information and Tips

General Search Information and Tips

In both the basic and advanced search, the more information provided in the search query will produce more refined results because searches on the Political Organization Disclosure site are “AND” queries. This means that there is an implied AND between each term entered. For example, when conducting an advanced search for an organization with an officer named “John Smith,” you will return more refined results if you type “John Smith” rather than only “John” or “Smith.” Conversely, using the previous search example, if you are uncertain of the officer’s first name, entering only “Smith” will return all names containing “Smith,” thus allowing you to scan the results to find the target organization.

None of the search fields on the Political Organization Disclosure site are case sensitive. All words are understood as lower case (not capitalized) during searching. Therefore, searching with the phrases “JOHN SMITH,” “John Smith,” or “john smith” will all produce the same results. All of these searches will return records containing “John Smith” regardless of the case in which it exists on the site.

Wild Card Searching

The Political Organization Disclosure site allows “wild card” searches. To conduct a wild card search, use an asterisk (*) to truncate a word or phrase to the portion you require in your results. The asterisk represents a wild card because it stands for ANY characters. There are three types of wild card searches: Right Truncation, Left Truncation, and Middle Truncation.

Right Truncation

Right truncation occurs when you end a word or phrase with a wild card character. It results in a search for words matching the characters before the asterisk, and ignoring all characters to the right. For example, a search containing the phrase "Smith*" may produce results containing “Smith,” “Smithson,” “Smith for President,” etc.

Left Truncation

Left truncation occurs when you begin a word or phrase with a wild card character. It results in a search for words matching the characters after the asterisk, and ignoring all characters to the left. For example, a search containing

the phrase "*tion" may produce results containing “organization,” “relation,” “gas station,” etc.

Middle Truncation
Middle truncation occurs when you place a wild card character in the middle of a word or phrase. It results in a search for words matching the characters before and after the asterisk, and ignoring all characters in the middle. For example, a search containing the phrase "org*tion" may produce results containing “organization,” “organized nation,” etc.

Exact and Partial String Searching
The Political Organization Disclosure site searches for exact words and phrases in the order you enter them, regardless of where they exist in the target string. For example, searching on “John Smith” may produce results containing “John Smith,” “Elect John Smith,” “John Smith for President.” However, using “John Smith” as the query will not return “John A. Smith” or “John Locksmith” in the results.

Exact Match Searching
When you only want a specific phrase in your results, surrounding the word or phrase with quotation marks will restrict your results to exact matches. For example, searching the organization name field with “John Smith for President” (as appears – surrounded by quotation marks) will produce only the single organization named John Smith for President. In this example, the search results would not return “John Smithson for President,” “John Smith for President 2004,” or “John Smith for Vice-President.”

Basic Search Details
The Basic Search is an easy way to find all electronic submissions of Form 8871 and Form 8872 and paper submissions of Form 8871, Form 8872, and Form 990. All paper and electronic filings contain searchable data for the Organization’s Name field, Employer Identification Number (EIN) field, and the date the form was originally posted to the site (Date Posted field). To conduct a basic search, simply enter the terms into one or more of the fields and click the “Submit Basic Search” button. If you want to reset your search, click the “Reset Search” button.

Basic Search Results Explained
Upon submitting a basic search, a results page will display a listing of the names and EINs for organizations that have filed forms meeting your search criteria. To view the actual forms, click the name of the desired organization. The resulting page will display, in detail, the organization’s latest information and a listing of its filings that meet your search criteria.

- To view an Adobe PDF version of a specific filing, click on the word ”Paper” or “Electronic” in the Submission Type column next to the appropriate form. The Submission Type refers to how the filing was made (either electronically through the web site or by mailing a paper form).
- To sort the results by a particular column, click on the column heading. Clicking once will sort the list in ascending order, while clicking a second time will sort the list in descending order.
- The list of filings in your results will be limited to 10 per page. Use the page numbers or the “Next” and “Prev” links to view all of the results pages.

Advanced Search Details

There are three types of Advanced Searches: the Advanced 8871 Search, the Advanced 8872 Search, and the Combined 8871 and 8872 Search. Advanced searches are limited to information available from electronically filed forms (not forms filed on paper). In all three advanced searches, you can search any or all fields contained on the electronically filed form (such as Name of Organization, EIN, Contact Name, Amount of Contribution, etc) for criteria that you specify. The results will be limited by the date the information was made available, as the legal requirements and the reporting methods (paper or electronic filing) changed. To help you search, the advanced search pages indicate which information is available from which dates. Therefore, if you search fields across multiple date ranges, your search results will be limited to the most recent date range.

Advanced 8871 Search Details

The Advanced 8871 Search can find all electronic submissions of Form 8871. The Advanced 8871 Search allows the use of ANY or ALL Form 8871 fields in your query.

There are two steps to an Advanced 8871 search. First, select the field(s) that you want to include in your search by clicking the checkbox next to the appropriate field. Once you have chosen your desired field(s), click the “Next Step” button, which produces a search form page. Second, use the search form page to enter your criteria into the chosen fields and click the “Submit Advanced Search” button to obtain your results. If you want to reset your search, click the “Reset Search” button.

IMPORTANT: Notice that the fields you choose for your search are listed by the date information is available. If you search fields across multiple date ranges your search results will be limited to the most recent date range. For example, a

search for Date Established and Name of Organization will only return forms submitted since December 2002.

Advanced 8872 Search Details

The Advanced 8872 Search can find all electronic submissions of Form 8872. The Advanced 8872 Search allows the use of ANY or ALL Form 8872 fields in your query.

There are two steps to an Advanced 8872. First, select the field(s) that you want to include in your search by clicking the checkbox next to the appropriate field. Once you have chosen your desired field(s), click the "Next Step" button, which produces a search form page. Second, use the search form page to enter your criteria into the chosen fields and click the "Submit Advanced Search" button to obtain your results. If you want to reset your search, click the "Reset Search" button.

IMPORTANT: Notice that the fields you choose for your search are listed by the date information is available. If you search fields across multiple date ranges your search results will be limited to the most recent date range. For example, a search for Date of Contribution and Name of Organization will only return forms submitted since December 2002.

Combined 8871 and 8872 Details

The Combined 8871 and 8872 Search can find all electronic submissions of Forms 8871 and Forms 8872. This combined search allows the use of ANY or ALL fields that are common between Form 8871 and Form 8872 in your query.

There are two steps to a Combined 8871 and 8872 search. First, select the field(s) that you want to include in your search by clicking the checkbox next to the appropriate field. Once you have chosen your desired field(s), click the "Next Step" button, which produces a search form page. Second, use the search form page to enter your criteria into the chosen fields and click the "Submit Advanced Search" button to obtain your results. If you want to reset your search, click the "Reset Search" button.

IMPORTANT: Notice that the fields you choose for your search are listed by the date information is available. If you search fields across multiple date ranges your search results will be limited to the most recent date range. For example, a search for Date Established and Name of Organization will only return Forms 8871 submitted since December 2002 and Forms 8872 since November 2000.

Advanced Search Results Explained

Upon submitting an advanced search, a results page will display a listing of all filings that meet your search criteria.

- To view an Adobe PDF version of a specific filing, click on the word "Electronic" in the Submission Type column next to the appropriate form. All advanced search results will be electronic filings. Paper filings can be found with the Basic Search.
- To sort the results by a particular column, click on the column heading. Clicking once will sort the list in ascending order, while clicking a second time will sort the list in descending order.
- The list of filings in your results will be limited to 10 per page. Use the page numbers or the "Next" and "Prev" links to view all of the results pages.

Popular Search Details

The Popular Search is an easy way to search without having to choose or submit numerous criteria. To conduct a popular search, select ONLY ONE of the available pre-defined searches and click the "Submit Popular Search" button.

The following are Popular Search options from which you may choose:

- All organizations with any…
  - Form posted on the previous day
  - Form 8871 posted on the previous day
  - Form 8872 posted on the previous day
  - Form 990 posted on the previous day
  - Form posted during the previous month
  - Form 8871 posted during the previous month
  - Form 8872 posted during the previous month
  - Form 990 posted during the previous month
  - Form posted during the current year
  - Form 8871 posted during the current year
  - Form 8872 posted during the current year
  - Form 990 posted during the current year

In addition, the following five Popular Search options allow you to refine your results by entering a dollar amount in the box provided and selecting the time period to which your search should apply.

- Any Form 8872 with total contributions in excess of any dollar amount you provide (during the current month, previous month, or current year)

- Any Form 8872 with total expenditure in excess of any dollar amount you provide (during the current month, previous month, or current year)
- Any person making a contribution in excess of any dollar amount you provide (during the current month, previous month, or current year)
- Any person with aggregate contributions in excess of any dollar amount you provide (during the current month, previous month, or current year)
- Any person receiving a payment in excess of any dollar amount you provide (during the current month, previous month, or current year)