



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.20.12

NOVEMBER 6, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits a revised IRM 3.20.12, Exempt Organizations Returns Processing, Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing.

MATERIAL CHANGES

- (1) IRM 3.20.12.1 – Updated Program Owner.
- (2) IRM 3.20.12.1.1(1) – Updated W&I to Taxpayer Services (TS).
- (3) IRM 3.20.12.1.2(1) and (5)(d)Note – Updated W&I to TS.
- (4) IRM 3.20.12.2.2(3)Exception, IPU 24U0272 issued 02-20-2024 – Added routing instructions to TE/GE SPP Analyst.
- (5) IRM 3.20.12.2.4(4)Exception, IPU 24U0272 issued 02-20-2024 – Added routing instructions to TE/GE SPP Analyst.
- (6) IRM 3.20.12.3.4(4)Table, IPU 24U0881 issued 07-30-2024 - Updated E-Filed Returns Time Frame Age Criteria.
- (7) IRM 3.20.12.3.2(1) – Removed Figure 3.20.12-1 and replaced as a Glossary Terms Table.
- (8) IRM 3.20.12.3.2(1)Table – Added Table Title, Glossary Terms.
- (9) IRM 3.20.12.3.2(1)Table – Removed Glossary Terms - USB Duplicator and Universal Serial Bus (USB).
- (10) IRM 3.20.12.3.7(2), IPU 24U0141 issued 01-29-2024 - Updated instruction #5 for rotating Supplemental PDF pages.
- (11) IRM 3.20.12.3.7(2)3, IPU 24U0272 issued 02-20-2024 – Added routing instructions to TE/GE SPP Analyst.
- (12) IRM 3.20.12.3.17(3), IPU 24U0141 issued 01-29-2024 - Updated instructions if Form 990-T includes BUWH or IRC 45R.
- (13) IRM 3.20.12.3.20(5)Table, IPU 24U0968 issued 09-11-2024 - Updated If/Then table to route to ICT Clerical.
- (14) IRM 3.20.12.3.20(5)Table, IPU 24U0961 issued 09-06-2024 - Updated If/Then table to route to AM M/S 6552 to be scanned into CII.
- (15) IRM 3.20.12.3.20(5), IPU 24U0913 issued 08-09-2024 - Updated Accounts Management (AM) Mail Stop (M/S).
- (16) IRM 3.20.12.3.29.1 – Removed. Form 990-T 501(c)(3) is no longer available on USB.
- (17) IRM 3.20.12.3.31.6(1)Note, IPU 24U0272 issued 02-20-2024 – Added routing instructions to TE/GE SPP Analyst.

- (18) Exhibit 3.20.12-2, IPU 24U0272 issued 02-20-2024 - Updated Information for Filer Created Schedules.
- (19) Exhibit 3.20.12-3, IPU 24U0272 issued 02-20-2024 - Updated Information for Filer Created Schedules.
- (20) Exhibit 3.20.12-3, IPU 24U0007 issued 01-02-2024- Removed Note from IRS Schedules in table.
- (21) Exhibit 3.20.12-4, IPU 24U0272 issued 02-20-2024 – Updated routing instructions to TE/GE SPP Analyst in Form/Document.
- (22) Exhibit 3.20.12-5 – Updated Table to be 508 Compliant and added a table title.
- (23) Editorial changes made throughout the IRM for clarity. Reviewed and updated grammar, punctuation, links, titles, website addresses and IRM references as needed.

EFFECT ON OTHER DOCUMENTS

IRM 3.20.12, dated November 13, 2023, is superseded. This revision also incorporates interim guidance from IRM Procedural Updates (IPUs) - 24U0007 issued January 02, 2024, 24U0141 issued January 29, 2024, 24U0272 issued February 20, 2024, 24U0881 issued July 30, 2024, 24U0913 issued August 09, 2024, 24U0961 issued September 6, 2024, and 24U0968 issued September 11, 2024.

AUDIENCE

Taxpayer Services (TS)
Small Business/Self-Employed (SB/SE) Submission Processing Employees

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3.20.12

Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing

Table of Contents

3.20.12.1 Program Scope and Objectives

3.20.12.1.1 Responsibilities

3.20.12.1.2 Program Controls

3.20.12.2 Disclosure to the Public

3.20.12.2.1 Public Inspection of Annual Returns and Applications for Tax Exempt Status

3.20.12.2.2 Forms and Attachments Open for Public Inspection

3.20.12.2.3 Forms, Attachments, and Information Not Open For Public Inspection

3.20.12.2.4 Contributor Information Subject to Deletion

3.20.12.2.5 Information That May Be Disclosed

3.20.12.2.6 IRS Codes and Marks that can be Disclosed

3.20.12.2.7 IRS Codes and Marks Not Disclosable

3.20.12.3 Creating Images — Scanning Operation

3.20.12.3.1 Overview of SEIN

3.20.12.3.2 Glossary of Terms

3.20.12.3.3 Batch Manager Module

3.20.12.3.4 Receipt of Work – Timeframe Guidelines

3.20.12.3.5 Loose Unattached Documents and/or Envelopes

3.20.12.3.6 Initial Returns

3.20.12.3.6.1 Control and Routing for Initial Returns

3.20.12.3.7 Processing Batches of E-Filed Returns Imported into SEIN

3.20.12.3.8 Imaging Amended Returns

3.20.12.3.9 Refilm

3.20.12.3.9.1 Control and Routing of Refilms

3.20.12.3.10 Imaging Form 990 series returns Secured by EO Compliance (Exam)

3.20.12.3.11 Form 990-EZ Filed in Lieu of Form 990-N

3.20.12.3.12 Fix-its

3.20.12.3.12.1 Controlling and Processing Fix-its

3.20.12.3.13 Document Preparation

3.20.12.3.13.1 Document Preparation — General Information

3.20.12.3.13.2 IRC 45R Small Business Credit Form 990-T

3.20.12.3.13.4 Unprocessable Return

3.20.12.3.13.5 Frivolous Return

3.20.12.3.13.6 Document Preparation - Editing

3.20.12.3.13.7 Reimages

-
- 3.20.12.3.14 Form 990
 - 3.20.12.3.15 Form 990-EZ
 - 3.20.12.3.16 Form 990-PF
 - 3.20.12.3.17 Form 990-T
 - 3.20.12.3.18 Form 4720
 - 3.20.12.3.19 Form 5227
 - 3.20.12.3.20 Amended Statute Period EO Returns
 - 3.20.12.3.21 Scanning
 - 3.20.12.3.22 Quality Control/Rescanning
 - 3.20.12.3.23 Validation
 - 3.20.12.3.24 Index Fields Per Form
 - 3.20.12.3.25 Rejecting Documents
 - 3.20.12.3.26 Verification
 - 3.20.12.3.27 Reassociation
 - 3.20.12.3.28 Release (Processing within the system)
 - 3.20.12.3.29 Redaction/Restriction Procedures
 - 3.20.12.3.29.1 Form 990-T Redacting Procedures
 - 3.20.12.3.30 Quality Review
 - 3.20.12.3.31 Imaging Political Organization Forms 990/990-EZ with the 527 Box Checked, and 8872
 - 3.20.12.3.31.1 Control and Routing Form 8872 and 990 with the 527 Box Checked
 - 3.20.12.3.31.2 Document Preparation Form 8872 and 990 with the 527 Box Checked
 - 3.20.12.3.31.3 Scanning Political Organization Forms
 - 3.20.12.3.31.4 Validation Forms 8872
 - 3.20.12.3.31.5 Reassociation of Political Organization Forms
 - 3.20.12.3.31.6 Redaction/Restriction Procedures of Political Organization Forms
 - 3.20.12.4 Imaging Form 2363-A

Exhibits

- 3.20.12-1 Form 990/990-EZ Schedules and Requested Attachments Open For Public Inspection
- 3.20.12-2 Form 990-PF Schedules and Requested Attachments Open For Public Inspection
- 3.20.12-3 Form 990-T Schedules and Requested Attachments Open For Public Inspection
- 3.20.12-4 Not Open On all Forms
- 3.20.12-5 Abbreviations for Commonly Recurring Words
- 3.20.12-6 Required - Imaging Edit Marks
- 3.20.12-7 EO Subsection Codes
- 3.20.12-8 Attachment Routing Guide
- 3.20.12-9 Example Scenarios and Appropriate Actions to Take

3.20.12.1
(01-01-2025)

Program Scope and Objectives

- (1) Purpose - Instructions for imaging and perfecting Exempt Organization (EO) returns for public and internal viewing.
- (2) Audience - SOI Imaging Clerks at the Ogden Campus is the primary audience for this IRM.
- (3) Policy Owner - The Director, Tax Exempt and Government Entities (TE/GE), Business Systems Planning (BSP).
- (4) Program Owner - Submissions Processing Programs and Oversight (SPP&O).
- (5) Primary Stakeholders - Exempt Organization Headquarters who rely on the Imaged returns to comply with IRC 6104.
- (6) Any instructions written at the campus (e.g., desk procedures) to clarify the IRM 3.20.12, Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing, can only be implemented once the instructions are approved by the TE/GE Submission Processing Programs Staff.
 - a. Form 2061, Document Clearance Record, must be signed and on file.
 - b. If procedures are implemented the TE/GE Submission Processing Programs Staff approval, the resources will be transferred back to TE/GE.
 - c. TE/GE does not fund procedures that are not approved by the business owner.
- (7) Refer to additional IRMs with IRM 3.20.12 that includes, but not limited to the following:
 - IRM 11.3, Disclosure of Official Information.
 - IRM 3.5.20, Processing Requests for Tax Return/Return Information.
- (8) All notices and/or letters used during the processing of TE/GE submissions must be approved by the TE/GE Submission Processing Programs Staff.
 - a. The Form 2061, Document Clearance Record, must be signed and on file.
 - b. **No** local letters will be approved or implemented.

3.20.12.1.1
(01-01-2025)

Responsibilities

- (1) Taxpayer Services (TS) is funded by TE/GE based on receipts processed. Refer to table below for how a count is taken. Only one count per receipt and no count is taken as a receipt produced unless the functions are completed as indicated in the table below.

How a receipt is Counted

Type of Receipt	Point of Count	Explanation
Paper Return Note: Includes returns secured by EO Compliance (Exam).	Released from the SOI EO Imaging Network (SEIN) System	One count per return is taken after the following functions are completed: <ul style="list-style-type: none"> • Doc Prep • Scanning • Quality Control • Validation • Verification • Restricting - If required • Quality Review
E-filed Return	Released from the SEIN System	One count per return is taken after the following processes are completed: <ul style="list-style-type: none"> • Quality Control • Restricting - If required • Quality Review
Refilms	Released from the SEIN System	One count per return is taken after the following processes are completed: <ul style="list-style-type: none"> • Doc Prep • Scanning • Quality Control • Validation • Verification • Restricting - If required • Quality Review

- (2) Use the following Organization, Function and Program (OFP) codes when processing the following forms.

Function and Program (OFP)

Function	Activity	Program & Program Title
360	Scanning, Re-scanning, Validation, Verification, Re-association, Release, Restricting, Quality Review	<ul style="list-style-type: none"> • 13117 - All Form 990 series returns Secured by EO Compliance (Exam) • 13131 - Form 990-PF Paper • 13330 - Form 990-PF E-filed Return • 13133 - Form 990-PF QC • 13139 - Form 990-PF Refilm • 13140 - Form 990-T Paper • 13340 - Form 990-T E-filed Return • 13143 - Form 990-T QC • 13149 - Form 990-T -Refilm • 13161 - Form 4720 • 13360 - Form 4720 E-filed Return • 13169 - Form 4720 - Refilm • 13190 - Form 5227 • 13290 - Form 5227 E-filed Return • 13199 - Form 5227 Refilm • 13452 - Form 990 • 13412 - Form 990-POL with 527 checked • 13413 - Form 990 QC • 13380 - Form 990 E-filed Return • 13419 - Form 990 Refilm • 13423 - Form 990-EZ • 13422 - Form 990-EZ POL • 13425 - Form 990-EZ QC • 13390 - Form 990-EZ E-filed Return • 13429 - Form 990-EZ Refilm • 16012 - Form 8872 • 16019 - 8872 Refilm
550	Clerical support for the EO Imaging Function, cleaning scanners.	<ul style="list-style-type: none"> • 13100 - Clerical Support • 13105 - Form 2363-A, Request for IDRS Input for BMF/ EO Entity Change
720	Document Preparation - Preparing the document for scanning. See IRM 3.20.12.3.13, Document Preparation.	<ul style="list-style-type: none"> • 13100 - Doc Prep All EO Returns/Documents
880	Reviews conducted on the EO images created by Ogden Imaging Unit. The reviews charged to this time must be requested by TE/GE.	<ul style="list-style-type: none"> • 13100 - Imaging Reviews Requested by TE/GE

- (3) Foreign and U.S. possession organizations must report amounts in U.S. dollars and state what conversion rate the organization uses. If a return is received and the amounts are not provided in U.S. dollars (numbers 0–9, or any combination of those numbers), the return is to be treated as an unprocessable return.

3.20 Exempt Organizations Returns Processing

3.20.12.1.2
(01-01-2025)

Program Controls

- (1) Post the results on an agreed site where TE/GE, TS and other management officials can access the data.
- (2) The sample is no less than 40 filings a month per unit.
- (3) The review is conducted within the Imaging operation.
- (4) Report hours used to conduct the review under 880-13100.
- (5) During the review, verify:
 - a. All index information was entered correctly, see IRM 3.20.12.3.23, Validation.
 - b. All information that cannot be disclosed on the form, schedules and requested attachments were removed (redacted/restricted) and all restricted information is moved to the end of the return behind the Schedule B.
 - c. The scanned copy is good quality, see IRM 3.20.12.3.7, Processing Batches of E-Filed Returns Imported into SEIN.
 - d. All IRM 3.20.12 procedures were followed.

Note: Other elements may be added to the review as agreed upon between TS management and TE/GE Submission Processing Program (SPP) Analyst.
- (6) If you find errors during the review do the following:
 1. Print the document (or pages if appropriate).
 2. Note the error condition.
 3. Prepare a report noting the type and date of error and sample size that was reviewed.

3.20.12.2
(01-01-2025)

Disclosure to the Public

- (1) Information included on certain annual information returns of organizations and trusts that are exempt or seeking exempt status, or information required to be filed must be made available for public inspection under IRC 6104(b), such as information provided on the Forms 990 and 990-EZ.
 - (2) This disclosure authority is on any information that these organizations or trusts are required to file under IRC 6033 and IRC 6034.
 - (3) Information provided on the Forms 990 and 990-EZ, IRS schedules and requested attachments can be disclosed except for names and addresses of contributors and identifying contribution amounts, or other extraneous material identified is not available to the public.
- Note:** Review the form including schedules and requested attachments for contributor information to be restricted/redacted.
- (4) Everything included on tax-exempt political organization returns (Forms 990 with 527 box checked, Forms 8871, 8872, and 8453-X) can be disclosed.
- Exception:** All Social Security Numbers (SSNs) must be redacted and Form 990 Schedule B which must be restricted.
- (5) The entire Schedule B must be restricted.

Exception: If attached to Form 990-PF, Schedule B, is generally not restricted or redacted. See IRM 3.20.12.2.4(3), Contributor Information Subject to Deletion.

- (6) Contribution amounts listed on the filer's other schedules can be disclosed unless those amounts could identify a contributor. If a contributor can be identified, the information must be redacted.

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3.20.12.2.1
(01-01-2022)
Public Inspection of Annual Returns and Applications for Tax Exempt Status

- (1) IRC 6104(d) requires tax-exempt organizations to provide copies of their returns and applications to persons who request them. Congress intent in allowing public inspection of information governed by IRC 6104(a), IRC 6104(b), and IRC 6104(d), was to enable the public to scrutinize the activities of tax exempt organizations and trusts.
- Congress intended that these organizations and trusts be subject to a certain degree of public accountability in view of their privileged tax status.
 - The public has a right to know for what purposes their contributions are being or will be used.
- (2) If a member of the public requests information, the IRS is responsible for providing the most complete and accurate copy of the forms to the customers. IRC 6104 requires the IRS to make the following available for public inspection:
- Form 990, Return of Organization Exempt From Income Tax.
 - Form 990-EZ, Short Form Return of Organization Exempt From Income Tax (filed after December 31, 1996).
 - Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation.
 - Form 990-T, Exempt Organizations Business Income Tax Return (and proxy tax under Section 6033(e)), (section 501(c)(3) organizations filed after August 17, 2006).
 - Form 4720, Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code, if filed by a private foundation.
- Note:** Form 4720 filed by individuals or organizations other than private foundations, are not subject to disclosure provisions of IRC 6104.
- Form 5227, Split-Interest Trust Information Return (with the exception of Schedule A).
- Note:** The Form 5227 is available for public inspection, but is not part of the images available to the public via USBs. EO Imaging is not required to redact or restrict when processing the Form 5227.
- Form 8871, Political Organization Notice of Section 527 Status.
 - Form 8872, Political Organization Report of Contributions and Expenditures, relating to political organizations.
- Note:** Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, cannot be disclosed.

3.20 Exempt Organizations Returns Processing

- (3) The returns must be made available for a three-year period beginning with the due date for the return (including any extension of time for filing).
- (4) IRC 6104(d) also requires exempt organizations to make available for public inspection a copy of their application for recognition of Federal tax exemption, a copy of any papers submitted in support of such application and any letter or other document issued by the IRS with respect to such application on:

Note: Applications are Imaged and made available by the Cincinnati Service Center (CSC). If an organization filed its application before July 15, 1987, it is required to make available a copy of its application only if it had a copy of the application on July 15, 1987.

- Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
Note: Denied applications are available, in redacted form, per IRC section 6110.
- Form 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
Note: Denied applications are available, in redacted form, per IRC section 6110.
- Form 1024, Application for Recognition of Exemption Under Section 501(a).
Note: Denied applications are available, in redacted form, per IRC section 6110.

- (5) Refer to IRM 11.3.9, Exempt Organizations, for guidelines on what may be disclosed.
- (6) You must follow the IRM procedures to ensure specific data is redacted/ restricted before providing the filing to the public.

3.20.12.2.2
(10-21-2022)

Forms and Attachments Open for Public Inspection

- (1) Forms, Schedules and requested attachments required to be filed with certain EO returns (Forms 990, 990-EZ, 990-PF, and 990-T) are imaged and disclosed. See Exhibit 3.20.12-1, Form 990/990-EZ Schedules and Requested Attachments Open For Public Inspection, through Exhibit 3.20.12-4, Not Open On all Forms, or specified individual sections throughout IRM 3.20.12.
- (2) Form 990 was revised for tax year 2008 and subsequent. The tax year 2010 revision of Form 990 consists of 12 pages and numerous schedules. Each schedule indicates whether or not it is open for public inspection. The schedules that are open to public inspection are clearly identified in the upper right hand corner by the following statement, “**Open to Public Inspection**”. All other schedules and attachments not required to be filed are to be restricted, including, Schedule B.

Note: Often organizations submit information and mark the page “NOT TO BE DISCLOSED.” If the information is listed on the form, schedules and requested attachments listed as “Open for Public Inspection” it will be disclosed. If you identify a SSN, redact it. Although the IRS is not required to redact the SSNs, redacting it protects the holder of the SSN from possible adverse consequences by the release of personal information to the public.

- (3) 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 Form 990 Schedule B must be restricted. If an SSN is found on the IRC 527 returns make a screen print of the first page of the return and give to manager.

3.20.12.2.3
(01-01-2022)
**Forms, Attachments,
and Information Not
Open For Public
Inspection**

- (1) The following items are extraneous material when submitted with the return, they are **not** disclosed:
- Wills, minutes of meetings, articles of incorporation etc.
 - Forms 8109 (FTD coupons)
 - Forms W-2
 - Extension of time to file, e.g., Form 8868
 - Schedules from a Form 1040 e.g., Schedule D
 - Form 1098-C, Form 1098-E, and Form 1098-T

- (2) See Exhibit 3.20.12-4, for these items may be attached to the return as supporting documentation and are **NOT OPEN** to Public Inspection.

- (3) In general, the names and addresses of contributors to an organization other than a private foundation must not be available for public inspection.

Note: Review the form, schedules and requested attachments for contributor information to be restricted/redacted.

- (4) IRS E-filed documentation that was received by the filer and attached to their paper filings is extraneous material and are restricted.

Example: E-filed rejection slips and EF Transmission Status notification.

- (5) When documents are voluntarily submitted as supporting documentation and not specifically required by a Code section other than IRC 6033, and listed in Exhibit 3.20.12-1, Form 990/990-EZ Schedules and Requested Attachments Open For Public Inspection, through Exhibit 3.20.12-3, Form 990-T Schedules and Requested Attachments Open For Public Inspection, the supporting documentation is extraneous material and is restricted.

3.20.12.2.4
(01-01-2022)
**Contributor Information
Subject to Deletion**

- (1) Except as provided below, names and addresses of contributors must be redacted from public inspection. Redact contribution amounts if they can reasonably be expected to identify the contributor (which is usually not the case).

Note: Review the form, schedules and requested attachments for contributor information to be restricted/redacted.

- (2) To reduce the risk of inadvertent disclosure of contributor information, IRS policy is not to disclose Schedule B. When specifically requested, however, EO Photocopy will provide the Schedule B with redacted names and addresses of contributors and redacted contribution amounts if they can reasonably be expected to identify contributors.

3.20 Exempt Organizations Returns Processing

- (3) For Form 990-PF, Schedule B information generally is open to public inspection.

Exception: A foreign private foundation described in IRC 4948(b), Application Of Taxes And Denial Of Exemption With Respect To Certain Foreign Organizations, that from the date of creation has received at least 85 percent of its support from sources outside the U.S. (generally evidenced by the check box in D(2) of the Form 990-PF heading). For this type of foreign foundation, contributor information (name, address, amount) is not open to public inspection if the contributor is not a U.S. citizen. A foundation that checks box D(2) in the Form 990-PF heading generally has this status. For additional information refer to IRC 4948(b).

- (4) For IRC 527, Political Organizations, Schedule B of Form 990 is open to public inspection but is restricted in Imaging.

Exception: SSNs must be redacted on all IRC 527 political organizations. If an SSN is found on the IRC 527 returns make a screen print of the first page of the return and give to manager.

- a. When specifically requested EO photocopy provides the Schedule B once an organization is confirmed to be a IRC 527 political organization.
 - b. If determined they are not an IRC 527 political organization, EO Photocopy provides a redacted Schedule B as stated in paragraph 2 above. See IRM 3.20.13, Exempt Organization Returns Processing, Exempt Organizations Photocopy Procedures, for additional instructions on this process.
 - c. Contributor information and other information on Forms 8871 and 8872 is also open to public inspection. See IRM 11.3.9, Exempt Organizations.
- (5) Information relating to contributions and grants made by the filing organization is open to public inspection in all cases.

3.20.12.2.5
(01-01-2022)

Information That May Be Disclosed

- (1) The statutory requirements of IRC 6104(a) of withholding certain information from documents available under that section do not apply to information that must be disclosed under IRC 6104(b). The reverse situation is also true.

Example: Trade secret information that the IRS has determined will be withheld from an organization's application does not have to be withheld from public inspection if included on the form, schedule or requested attachment. Conversely, if an organization includes with its application a list of its major contributors and the organization is determined to be tax exempt, the IRS is not obligated to remove this information before making the application available for public inspection.

- (2) If an organization or trust files its return, schedules or requested attachments in accordance with IRC 6033 or IRC 6034 and specifically requests that certain data included therein not be opened for public inspection, the IRS cannot comply with this demand in view of the disclosure requirements of IRC 6104(b). Therefore, any information submitted by the organization or trust that is required to be filed pursuant to IRC 6033 or IRC 6034 must be disclosed subject to the exceptions described in IRM 11.3.9, Exempt Organizations.

3.20.12.2.6
(01-01-2022)
**IRS Codes and Marks
that can be Disclosed**

- (1) Most IRS codes and marks can be disclosed. See exceptions in IRM 3.20.12.2.7, IRS Codes and Marks Not Disclosable, the following can be disclosed:

- IRS Received Date
- Document Locator Number (DLN)
- Red, brown, orange, or blue edit perfections
- Transcription edit mark such as 'arrows'
- The words Original, Final and Amended
- Marks and stamps used by the scanning operators
- Edit marks used by SEIN employees to indicate the return requires redaction/restriction
- IRS stamps and employee names

Exception: CI employees names **can not** be disclosed.

- (2) If there is any doubt as to what can be disclosed, contact the TE/GE Analyst before making the document available for public inspection.

3.20.12.2.7
(01-01-2022)
**IRS Codes and Marks
Not Disclosable**

- (1) Redact a document that is required to be made available for inspection under IRC 6104(a) or IRC 6104(b) of any coding information that indicates specific facts about the organization's or trust's liability or possible liability for any tax, interest or penalty, that was added to the first page of the return during processing.

- (2) Some codes and marks used by the IRS and/or are required by IRC 6033 and IRC 6034 must be redacted before making the document available for public inspection. Do not disclose the following:

- a. IRS marks or data provided by the filer that indicate a delinquency status, Compliance or Collection activities e.g., the word **delinquent** stamped or written on the first page of the return, or a Form 433-A, Form 656-A or request for an installment agreement.

Note: A Received Date "**is not**" an indication of delinquency status, nor are the word(s) "statute" or "statute cleared".

- b. IRS marks that indicate the return is under investigation, e.g., an audit stamp or the return was **secured** by field employees.
- c. IRS marks that indicate a payment was received with the return, e.g., a stamped Received with Remittance, an amount written in green or purple, or a green or purple rocker.

Note: The payment voucher on e-file returns are IRS generated and are restricted.

- d. The **Y** edit mark added to the return during Document Preparation. See IRM 3.20.12.3.13.6 Document Preparation - Editing.
- e. Condition codes "D", "R", "V", or "X", entered by IRS employees.

3.20.12.3
(01-01-2022)
**Creating Images —
Scanning Operation**

- (1) This subsection provides instructions for making images of certain EO returns. These returns are:
 - Forms 990-PF
 - Forms 990/990-EZ
 - Forms 990/990-EZ (with 527 box checked)
 - Forms 8872
 - Form 990-T
 - Form 4720
 - Form 5227
- (2) SEIN is a document imaging system that is used to scan and create images of specific EO returns.
 - a. All returns/attachments that are imaged through SEIN, are available to internal customers via SEIN Research.

Note: The original images on SEIN Research are not redacted or restricted; they contain complete return information as filed and processed.
 - b. Once a month, the returns open to public inspection are written to USBs and distributed to various requestors nationwide.

Note: The images are redacted or restricted.

3.20.12.3.1
(01-01-2022)
Overview of SEIN

- (1) The Imaging System is a mini system set up for user/operators to perform various processing steps through a series of templates and dialog boxes.
- (2) The software program, called Kofax Capture, is used for Scanning, Quality Control (QC), Forms Processing, Validation, Verification, and Release (export of images and indexes to long-term storage) and is referred to as the “front end”.

Note: The paper returns are used for Document Preparation (Doc. Prep.), Scanning, Re-Scanning, Quality Control, and Quality Review. The remainder of the work steps are worked using the image only. The e-filed returns are imported into SEIN and the image is used for all the work steps.
- (3) The Restricting and Quality Review (QR) steps use different, specially programmed software other than Kofax Capture and is referred to as the “back end”.

3.20.12.3.2
(01-01-2025)
Glossary of Terms

Glossary Terms

Term	Description
Alchemy	The name of the software program resident on USBs containing scanned images.
Batch	A collection of folders either paper or e-file.
Batch Manager	Module used to control the flow of batches.

Term	Description
Contributor(s)	Contributors may be individuals, fiduciaries, partnerships, corporations, associations, trusts, government agencies, or EOs. A contributor is a person who gave money, securities, or any other type of property to the organization either directly or indirectly for less than adequate consideration: i.e., someone who gives a complete or partial gift.
Can be disclosed	Information open for public inspection.
Extraneous Material	Any document filed with the return other than the form, schedules and requested attachments specifically required, see Exhibit 3.20.12-1 through Exhibit 3.20.12-3. Information not clearly identified as a continuation of the form or schedule(s) or requested attachments will be placed behind the schedules and restricted. See Exhibit 3.20.12-4.
Fix-it	An initially scanned return being fixed as a second submission.
Folder	Collection of approximately 25 documents.
Forms Processing	The OCR step is an image clean up process that includes de-speckling (removal of unwanted dots). This process is turned on manually each day and needs no operator intervention.
Image Server	Consists of disk packs and mounted to a windows server.
Image Storage Devices	Optical Jukebox that permanently stores all the return images.
Imaging System	Consists of completely integrated hardware and software running on a Local Area Network (LAN) with PC Workstations running Windows 10.
Initial Imaging	The first scanning of returns.
Quality Control (QC)	Step is used to visually inspect scanned images and edit or reorder pages or returns.
Quality Review (QR)	Step performed to ensure a quality product. It is a review of all previous functions including quality of images, and ensures all data that is required to be restricted/redacted is properly restricted/redacted to prevent unauthorized disclosure.
Redaction	Term used to define blocking out pieces of information not open to public inspection.
Refilm	Status given to a batch in the system containing documents that have only certain pages to be scanned. Additional forms or information received that was not part of the initial imaging. These are not original filings.
Release	Process that releases the returns to the Image Storage Devices. This process is turned on manually each day and needs no operator intervention.
Re-scanners	Consist of 26 HP Scanjet 7500 scanners. Low-speed scanners for special scanning and Quality Control operations.

Term	Description
Re-scanning	Process of amending or adding an image.
Restricting	Function where restricting and redacting are performed. Additionally, pages can be rotated and the validation information can be changed and saved in this function.
Restriction	Term used when an entire page of information is not open to public inspection
Scanners	Consist of 4 Kodak i1860 high-speed scanners, that are used for initial scanning as well as re-image scanning.
Scanning	Process that converts paper returns into digital images. The Scan module creates open batches, allows the operator to name the batch and set or modify scan options (e.g., document orientation, single-side, etc.), and reads returns.
Software Program	Software set up for user/operators to perform different functions in the Imaging process. The Kofax Capture process was purchased to perform the Batch Manager, Scanning, Quality Control, Forms Processing, Validation, and the export of images and indexes to long-term storage. Additional software was written to perform Release, Restricting, and Quality Review.
Supplemental information	<p>A term used to refer to non IRS created pages filed with a return that provide additional information clearly identified as a continuation of the form, it's related schedule(s) or requested attachments. See Exhibit 3.20.12-1 through Exhibit 3.20.12-3. Requested supplemental information will be placed in order behind the applicable form or schedule, imaged and for disclosure purposes treated the same as the underlying form or schedule. Information not clearly identified as a continuation of the form or schedule(s) or requested attachments will be placed behind the schedules as extraneous material and restricted. See Exhibit 3.20.12-4.</p> <p>Note: Page(s) following the form or schedule on an e-file return are part of the form or schedule and must not be moved.</p>
Validation	<p>This step is the process of entering certain fields from a return that allows it to be retrieved from the database. A keyboard operator obtains this information from various parts of the return and inputs it during the Validation process. Indexes include:</p> <ul style="list-style-type: none"> • Organization Name • Employer Identification Number (EIN) • Tax Period • State • Zip Code • Total Assets • Subsection Code

Term	Description
Verification	The process of checking the accuracy of a specified index. Verification is performed on the: <ul style="list-style-type: none"> • EIN • Tax Period • Organization Name
Visually Unacceptable	Refers to any page or document that has information that is cut off, illegible, too light, too dark, or missing.
Workstations	PC workstations are equipped with 24-inch monitors for viewing images.

3.20.12.3.3
(10-21-2022)
Batch Manager Module

- (1) The Batch Manager module is used to check the current status and to control the flow of batches. Batch Manager provides a summary table that displays the current status of all active batches in the Kofax Capture process.
- (2) The Batch Manager module can be used to:
 - Display the summary table showing the status, form type, program, batch and folder number of all active batches.
 - Delete existing batches.
 - Edit or view batch properties.
 - Display a batch audit and error trail.

3.20.12.3.4
(07-30-2024)
**Receipt of Work –
Timeframe Guidelines**

- (1) See IRM 3.30.123 Processing Timeliness: Cycles, Criteria, and Critical Dates for timeliness guidelines for return imaging.
- (2) Forms 990, 990-EZ, 990-PF, 990-T, 4720, and 5227 *initial* returns are batched into folders of approximately 25 returns.
- (3) *Re-film* returns come from several areas within the campus.
- (4) All receipts have time frames and age criteria for processing/imaging the work.

Note: Imaging’s processing must be adjusted as necessary to meet program completion date (PCD) goals.

Aging Criteria for Imaging of Returns/Documents

Form/Type of work	Time frame - Age Criteria
Form 990-PF receipt	Image within 10 work days of receipt.
Form 990, 990-EZ, 990-T, 4720, 5227 - Non-Peak Season	Image within 15 work days of receipt.
Form 990, 990-EZ, 990-T, 4720, 5227 - Peak Season - March - Mid-July & Dec. - Mid-Jan.	Image within 20 work days of receipt.
E-filed Returns	Image within 15 work days from the date it is imported.

Form/Type of work	Time frame - Age Criteria
Refilms	<p>a. Must be batched and controlled within one work day of receipt and refilmed within 10 work days. Once imaged route to files to be associated with the IDRS action form</p> <p>Note: When using IDRS prints to attach something to a document in files, type the word ATTACHMENT on the IDRS screen before printing. After printing, highlight the word ATTACHMENT along with the DLN receiving the attachment. This allows Files to continue accepting IDRS prints in place of Forms 9856.</p> <p>b. During peak season an additional 5 work days are added (unless it's marked as an expedite):</p> <ul style="list-style-type: none"> • March - Mid-July • Dec. - Mid-January
Refilm marked as expedite	<p>Image within 2 work days of receipt. Once imaged route to files to be associated with the IDRS action form.</p> <p>Note: When using IDRS prints to attach something to a document in files, type the word ATTACHMENT on the IDRS screen before printing. After printing, highlight the word ATTACHMENT along with the DLN receiving the attachment. This allows Files to continue accepting IDRS prints in place of Forms 9856.</p>
Form 8872	Image within 5 work days of receipt.
Form 2363-A	Image within 5 work days of receipt.

3.20.12.3.5
(01-01-2022)
Loose Unattached Documents and/or Envelopes

- (1) Reassociate all unattached schedule(s), supplemental page(s) and/or envelopes separated from the original return during imaging with the original return when possible.
- (2) If unable to reassociate the loose or unattached document with the original return, route the document to EO Accounts, M/S 6710 to be associated to the original return. Annotate on the routing slip why the document is being routed and/or what action needs to be taken.
- (3) If unable to reassociate loose or unattached envelopes, give the envelope to the lead or manager to be destroyed.

3.20.12.3.6
(01-01-2022)
Initial Returns

- (1) Initial returns are returns that are received for the first time from ERS.
- (2) The instructions for imaging "Initial" Returns are different from the instructions for imaging Reimage returns and Fix-its. Refer to imaging reimaged returns/documents for reimaging procedures.
- (3) See IRM 3.20.12.3.8, Imaging Amended Returns, for procedures on imaging **Amended** returns.

- 3.20.12.3.6.1
(01-01-2022)
Control and Routing for Initial Returns
- (1) All initial returns are batched and controlled on the EO Imaging Report.
 - (2) When a batch of work is received, prepare a log sheet with the program number, batch number, date, and volume (Batch Transmittal).
 - (3) Each batch of work is routed through Document Preparation (Doc. Prep.), Scanning, Quality Control, Validation, Verification, Reassociation, Restricting (restricting function on public disclosed returns), and Quality Review.
 - (4) When a folder of returns is completed through the various steps, the system automatically releases each folder to the next step.
 - (5) When all folders in a batch have completed all steps of the imaging process, the batch is released on EO Imaging Report.
- 3.20.12.3.7
(10-21-2022)
Processing Batches of E-Filed Returns Imported into SEIN
- (1) Imaging receives e-filed Forms 990/990-EZ/990-PF/990-T from the Data Management Division (DMD) Developer imported directly into SEIN. Forms 990-N are excluded from the e-filed import into SEIN.
 - (2) Take these steps to process a batch of e-filed EO returns:
 1. Open restricting and find assigned batch.
 2. Check the name line to see if any adjustments are needed to PTA/PTO (School name before Congress).
 4. Check each document making sure all restricted info has been restricted correctly.
 5. Rotate supplemental PDF pages.
 6. If there are blank pages, note the batch and the document number and suspend. Give information to the Lead or Manager.
 7. Close the batch and proceed to the next assigned batch.
- 3.20.12.3.8
(01-01-2022)
Imaging Amended Returns
- (1) Treat and process an amended return as an initial/original filing.
 - (2) If you receive an amended return from Accounts Management and the return:
 - a. Has a DLN but no “scan stamp”, follow the instructions within the remarks field on the Form 12634.
 - b. Has no DLN and no scan stamp, route to Code & Edit to be processed as an initial/original filing.
- 3.20.12.3.9
(08-01-2023)
Refilm
- (1) Refilm is performed when additional forms or information are received that were not part of the initial imaging. See table below for examples of refilms:

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Example of Refilm
<p>Missing schedules the filer provided after the initial return was filed, such as Schedule B, Schedule A, etc.</p> <p>Note: This type of re-film request will come from EO Accounts.</p>
<p>A change to the EIN, Name, Tax Period, or subsection IRC 527.</p> <p>Note: This type of re-film request will come from EO Entity.</p>

- (2) These returns are not refilms:
- a. A return that has never been through the Imaging system is not imaged as a refilm. Treat it as an original return.

Example: Form 990 when a Form 990-EZ was filed in error.
 - b. Amended returns submitted by the filer are not a refilm. Process them as an original filing.
 - c. A return, if not part of the returns that are imaged through the SEIN process in IRM 3.20.12.3, Creating Images - Scanning Operation.
- (3) Requests for refilming returns/documents come primarily from EO Accounts and TECU.
- (4) EO Entity request include the following forms:
- 8872
 - 990 filed by a POL IRC 527.
- Note:** The request is generally to refilm the document to correct the EIN or Entity information.
- (5) If you receive a refilm request as a photocopy, documents are to come from the sender with Doc Preparation completed, use OFP Code for type of return being refilmed, IRM 3.20.12.1.1, Responsibilities.
- (6) A copy of the 1st page of the return must to be attached to the refilm documents. If the first page of the original return is not available, a modified print of BRTVU, or another approved IDRS prints must be attached to the front of the information requesting to be refilmed.
- (7) The BRTVU print must be thoroughly edited and contain only the EIN, Tax Period, Subsection Code, Form and Entity information.
- Note:** Subsection is only required if it is an index field for that return.
- (8) If any other IDRS print such as ENMOD, BMFOL, or INOLES are used in place of BRTVU, they must be thoroughly edited and contain only the EIN, Tax Period, Subsection Code, Form, and Entity information.
- Note:** Subsection is only required if it is a index field for that return.
- (9) If refilms are received with missing/incorrect information or are illegible they are to be rejected back to the originator indicating reason, such as what is

missing and/or incomplete. If the refilm is from EO Accounts, reject it back to EO Accounts P&A Point of Contact at M/S 2100 not to the originator.

- (10) Restrict page 1 of the return and prints of IDRS attached to the front of the information requesting to be refilmed.

3.20.12.3.9.1
(08-01-2023)

Control and Routing of Refilms

- (1) Returns that need to be refilmed are mailed to the Imaging Unit from other areas of the campus.
- (2) Separate by form type, for Document Prepare (Doc. Prep.), Scan, Quality Control (QC), Validate, Verify, Reassociate, Restrict, and Quality Review (QR).
- (3) After completion, proceed as follows:

Routing of Refilms

Received From	Form Type	Then
EO Accounts	Photocopied re-image request	Destroy photo copies
EO Accounts	if original document with a DLN	Route to files
EO Entity	Photocopied re-image request.	Destroy photo copies

- (4) Process all refilm requests within the following timeframes:

Timeframes for Refilms

Type of refilm request	Request received from	Number of work days Imaging must complete refilm process
All non-expedite refilm requests	EO Accounts	10 from Imaging receive date, except during March and December peak, then it is 15.
Form 8872 and Form 990 filed by a POL IRC 527	EO Entity	10 from Imaging receive date, except during March and December peak, then it is 15.
Expedites	all areas	2 from Imaging receive date

3.20.12.3.10
(01-01-2022)

Imaging Form 990 series returns Secured by EO Compliance (Exam)

- (1) EO Compliance agents secure original Form 990 series returns from filers that require imaging.
- (2) Do not send these returns through processing after being imaged as Compliance has already established an account through substitute for return (SFR) procedures and adjusted that account with the necessary changes from the secured original return.

3.20 Exempt Organizations Returns Processing

- (3) To avoid routing and processing these original returns unnecessarily, EO Compliance agents write wording across the top similar to “Amended return secured by TE/GE” and the date, photocopy the original return within one day of receipt and route the same day to the Exam single point of contact (SPOC), M/S 1114.
- (4) The Exam SPOC will verify the quality of the photocopy is acceptable for imaging and sends directly to the Imaging day shift manager the same day.
- Form 12634 (green routing slip) with “Attention Imaging”, mail stop 6058
 - Exam Cover sheet attached to each photocopy with the following wording:
“IMAGE REQUEST
This is a copy of an original return secured by EO Exam and not imaged.
Please image and destroy copy.
If you have any questions, contact: EO Exam EO FAST team M/S 1114
”
 - Photocopy of original Form 990 series return.

Note: Exam agents and SPOC do **not** stockpile these photocopies but will send the same day to ensure there is no delay of the images being made available for public inspection.

- (5) If the photocopy quality is unacceptable to produce a quality image, reject the photocopy back to the Exam SPOC, M/S 1114, indicating the reason, such as “poor quality for Imaging”.
- (6) If the photocopy quality is acceptable for imaging, follow established original return imaging instructions throughout IRM 3.20.12.

Note: These returns have never been through the Imaging system and must be treated as original returns. All attachments other than missing form pages, schedules, requested attachments, and/or signatures are considered extraneous information and are restricted. See Exhibit 3.20.12-1 through Exhibit 3.20.12-4.

3.20.12.3.11 (01-01-2022) Form 990-EZ Filed in Lieu of Form 990-N

- (1) Examples of why a filer cannot file an electronic Form 990-N without IRS help include:
- The Form 990-N system is not allowing the filer to submit their filings
 - EO Submodule is not established
 - Filer has no access to a computer
- (2) When a filer is unable to file an electronic Form 990-N, they may send in a paper Form 990/990-EZ, and **cross out** the “990-EZ or 990.” on the top of the form and write “Form 990-N”, “could not access the 990-N system” or similar wording, anywhere on the form. Send these returns to Entity at Mail Stop 6273, to establish the Form 990-N electronically for them. Do not image Substitute Forms 990-N. All Form 990-Ns must be filed electronically.

3.20.12.3.12
(01-01-2022)

Fix-its

- (1) Fix-its are errors identified after the return is sent to the release function and before the document leaves the Imaging Unit.

Example: A poor quality image.

3.20.12.3.12.1
(01-01-2022)

Controlling and Processing Fix-its

- (1) The return must be deleted from the system and reprocessed. Do not process it using the refilm procedures. The entire return must be reprocessed.
- (2) Returns that need to be fixed due to processing imaging errors are batched within their own new batch or inserted into an established batch of work that contains the same form type. A Fix-it return is neither counted as a new return or as a receipt. Taking another count for the return results in counting one return twice.
- (3) Each return must be Document Prepared (Doc. Prep.), Scanned, Quality Controlled (QC), Validated, Verified, Reassociated, Restricted, and Quality Reviewed (QR).
- (4) When a batch has completed the various steps, the system automatically releases each batch to the next step.

3.20.12.3.13
(01-01-2022)

Document Preparation

- (1) It's important to properly prepare the return for scanning to ensure efficiency through the remaining processes.
- (2) Scanning operators must:
 - a. Annotate edit marks throughout the return. Exhibit 3.20.12-6, Required - Imaging Edit Marks.
 - b. Review the entity and subsection code.
 - c. Identify items not open for public inspection.

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3.20.12.3.13.1
(10-21-2022)

Document Preparation — General Information

- (1) Numbering helps in reassociation of rejected documents and during QR, if a return requires additional scanning or information is not clear.
 - 1. Number all returns and their respective envelopes in the lower right hand margin.
 - 2. If there is no envelope, but there are other items needing reassociation after imaging, number those items accordingly.
 - 3. If multiple returns were shipped in one envelope, write the number and alpha character (e.g., 1a, 1b, 1c, etc.), on the returns.
 - 4. Ensure anything not scanned is attached to the envelope for reassociation later.

3.20 Exempt Organizations Returns Processing

Example: Requests for acknowledgment of receipt and check stubs.

Note: Do not image IRS General Instructions, when they can be easily removed from the return package, and can be attached to the envelope for later association.

5. Keep envelopes and other information not scanned in proper order for reassociation.
 6. If a return is missing the first page, the return is unprocessable. See IRM 3.20.12.3.13.4, Unprocessable Return.
- (2) Verify the return has a nine digit EIN, a primary name, and a valid state.
- a. If the primary name is missing, give to manager for resolution.
 - b. If the EIN is missing, incomplete, or is invalid, (e.g., less than nine digits, incorrect format, etc.) give to manager for resolution.
- (3) If remittance is discovered, immediately take the complete return to the manager.
- (4) Original filed returns may have amended returns or duplicate copies attached. Image amended returns per all imaging guidelines. Do not image duplicate copies of original returns. Move duplicate copies to the envelope.
- (5) The following forms are not part of the current imaging process:
- Form 990-BL, Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons
 - Form 1023, 1023-EZ, 1024, and 1028, Application for Recognition of Exemption
 - Form 1040, U.S. Individual Income Tax Return
 - Form 1120, U.S. Corporation Income Tax Return
 - Form 1120-POL, U.S. Income Tax Returns for Certain Political Organizations.
 - Form 6069, Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under section 4953 and Computation of Section 192 Deduction.
 - State Tax Returns

If returns are originals, they will be separated during pipeline processing and routed as required. If attached, see IRM 3.20.12.2.3, Forms, Attachments, and Information Not Open for Public Inspection, and Exhibit 3.20.12-1 through Exhibit 3.20.12-4, for imaging and redacting/restricting procedures.

- (6) Detach returns with an original signature. Do not detach a return used to supplement or support the return to which it is attached to (e.g., Form 3800 attached to a 990-T, Form 1041-A attached to a 5227, Form 2220 attached to a 990-PF). Edit the Received Date of the return on the detached document. Continue Document Preparation of the return from which the attachment was separated.
- (7) Detach all original attachments, see Exhibit 3.20.12-8, Attachment Routing Guide.
- (8) Original/amended returns received with a CP 259A through CP 259G attached, image and restrict the CP 259 notice.

- (9) Complete the following document preparation:
 - a. Indicate/annotate "Return Scanned" and the date.
 - b. Remove all staples.

- (10) Only the Form, Schedules and requested attachments are disclosed. Everything else is considered extraneous material, and is restricted.

Example: Brochures, pamphlets, Form 8913, Credit for Federal Telephone Excise Tax Paid, and other materials the EO has filed.

Note: Non-IRS schedules or supplemental information are considered extraneous material on Form 990 and 990-EZ.

See Exhibit 3.20.12-9, Example Scenarios and Appropriate Actions to Take, for examples of scenarios that may be received in Imaging and the appropriate action to take.

3.20.12.3.13.2
(09-09-2022)
**IRC 45R Small Business
Credit Form 990-T**

- (1) Taxpayers may be entitled to request a refundable tax credit allowed under IRC 45R, small business credit.
- (2) The IRC 45R credit can be identified by one or more of the following:
 - a. Wording similar to "45R Only" written at the top of Form 990-T or attachments
 - b. Form 8941, Credit for Small Employer Health Insurance Premiums, is attached
 - c. There is an amount on Part III Line 6f (2020-2022), Part V Line 51f (2019), Part V Line 50f (2018), Part IV Line 45f (2016 & 2017), Part IV Line 44f (2010-2015).
- (3) Taxpayers may file Form 990-T to claim:
 - a. Only the IRC 45R small business credit (may be combined with Back-up Withholding (BUWH)).
 - b. The IRC 45R small business credit in conjunction with their normal annual filing.
- (4) If Form 990-T is filed **ONLY** for the IRC 45R small business credit (and/or combined BUWH), do not image or stamp as imaged leave in DLN order in the batch.
- (5) If Form 990-T is filed and includes the IRC 45R small business credit, image and process per Form 990-T procedures.

3.20.12.3.13.3
(01-01-2022)
Document Preparation -

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3.20.12.3.13.4
(01-01-2022)
Unprocessable Return

- (1) An unprocessable EO return is any of the following:
 - A return with completely illegible entries.
 - A return missing page one, with no available entity data to index.
 - A return from foreign and U.S. Possession organizations with no amounts converted to U.S. currency or written in numerical characters.
- (2) Take these steps:
 - a. Do not image the return.
 - b. Do not stamp the return indicating that it was scanned.
 - c. Pull the return and give to Lead.

3.20.12.3.13.5
(01-01-2022)
Frivolous Return

- (1) A frivolous argument is used to express dissatisfaction with the substance, form or administration of tax laws by attempting to illegally avoid or reduce tax liabilities. Recognized frivolous arguments made by businesses include, but are not limited to, examples shown in IRM 25.25.10, Frivolous Return Program.
- (2) If the return is a potentially frivolous return, follow these steps:
 - a. Do not image the return.
 - b. Do not stamp the return indicating that it was scanned.
 - c. Make a copy of the frivolous returns(s), and route the copy M/S 4450.
 - d. Keep the original return in the batch in DLN order.
- (3) Do not consider returns having only zeros, no entries, blank, or indicating "None, Not Liable", etc., with no evidence of a frivolous argument as frivolous returns.

3.20.12.3.13.6
(01-01-2022)
Document Preparation - Editing

- (1) Write all edit marks on the bottom right margin of the page in purple ink,
- (2) Often, an EO submits a form, schedule or attachment that is skewed, or is a poor photocopy. These are referred to as "poor quality". Edit a single check to the bottom of the page that is affected.

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- (3) On Forms 990-EZ, 990 with 527 box checked and 8872, check for SSN redaction. If the return requires no further action in Restricting, the document can then be closed during Restricting.
- (4) On Forms 990, 990-EZ, 990-PF, 990 with 527 box checked and 8872 if the form itself has pages with issues requiring action in Restricting, edit “G#”; G indicates “go to” and the # represents the page needing the work.

Example: A “G3” is edited on the bottom of the first page. During restricting, go to page 3 and redact the material that can not be disclosed.

- (5) If no zip code, zip code is less than five digits or belongs to a foreign address, enter five zeros.

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- (7) On Form 990, if a Schedule H is attached to paper returns, edit the letter “H” in the bottom right margin (not applicable on e-file returns) for ease of identification and indexing.

3.20.12.3.13.7
(01-01-2022)

Reimages

- (1) The minimum requirements for reimagining a document are the following:
 - a. Page one of the return or IDRS print (preferably BRTVU).
 - b. Reimage pages (i.e., pages, schedules and requested information missing from initial filing).
- (2) On Forms 990, 990-EZ, and 990-PF, if the additional information received from EO is a signature jurat (declaration), scan the jurat. The signature is imaged and disclosed.
- (3) If an original return/document is received:
 - 1. Check for a “scan” stamp.
 - 2. If there is no “scan” stamp, scan the entire document.
 - 3. If a “scan” stamp is present, return to originator of the request.
 - 4. If the entire return needs to be rescanned, circle out the stamp or annotate with a single “X”.
- (4) Organize the additional information in the following order:
 - 1. Page one of the return or the IDRS BRTVU print;
 - 2. Return pages organized in sequential order;
 - 3. Schedule A in sequential order (Forms 990 and 990-EZ ONLY);
 - 4. Schedule B in sequential order (Forms 990, 990-EZ, and 990-PF ONLY);
 - 5. Supplemental information.

Note: Extraneous material is restricted.

3.20 Exempt Organizations Returns Processing

- (5) If reimaging requirements are not met, route the return back to the originator for clarification.

3.20.12.3.14
(09-09-2022)

Form 990

- (1) The Form 990 core form consists of 12 pages and numerous schedules. The schedules that are open to public inspection are clearly identified in the upper right hand corner by the following statement, “**Open to Public Inspection.**”

- (2) The Form 990 includes the following schedules:

- Schedule A, Public Charity Status and Public Support
- Schedule B, Schedule of Contributors
- Schedule C, Political Campaign and Lobbying Activities
- Schedule D, Supplemental Financial Statements
- Schedule E, Schools
- Schedule F, Statement of Activities Outside the United States
- Schedule G, Supplemental Information Regarding Fund-raising or Gaming Activities
- Schedule H, Hospitals

Note: More than one Schedule H may be attached to a return, keep pages in order per Schedule H.

- Schedule I, Grants and Other Assistance to Organizations, Governments and Individuals in the United States.
- Schedule J, Compensation Information
- Schedule K, Supplemental Information on Tax Exempt Bonds
- Schedule L, Transactions with Interested Persons
- Schedule M, Non-Cash Contributions
- Schedule N, Liquidation, Termination, Dissolution or Significant Disposition of Assets
- Schedule O, Supplemental Information to Form 990 or 990-EZ
- Schedule R, Related Organizations and Unrelated Partnerships

- (3) Arrange/organize the Form 990 return pages in the following order:

- Schedule A, Public Charity Status and Public Support
- Schedule C, Political Campaign and Lobbying Activities
- Schedule D, Supplemental Financial Statements
- Schedule E, Schools
- Schedule F, Statement of Activities Outside the United States
- Schedule F-1, Continuation Sheet for Schedule F
- Schedule G, Supplemental Information Regarding Fund-raising or Gaming Activities
- Schedule H, Hospitals

Note: More than one Schedule H may be attached to a return, keep pages in order per Schedule H

- Schedule I, Grants and Other Assistance to Organizations, Governments and Individuals in the United States
- Schedule I-1, Continuation Sheet for Schedule I
- Schedule J, Compensation Information
- Schedule J-1 & J-2, Continuation Sheet for Schedule J
- Schedule K, Supplemental Information on Tax Exempt Bonds
- Schedule L, Transactions with Interested Persons
- Schedule M, NonCash Contributions

- Schedule N, Liquidation, Termination, Dissolution or Significant Disposition of Assets
- Schedule N-1, Continuation Sheet for Schedule N
- Schedule O, Supplemental Information to Form 990 or 990-EZ
- Schedule R, Related Organizations and Unrelated Partnerships
- Schedule R-1, Continuation Sheet for Schedule R
- Requested attachment.

Example: List of affiliations on a partial group return, Amendments for name change and/or reasonable cause statement (i.e., late filing statement, penalty removal request, penalty abatement, etc.). See Exhibit 3.20.12-1.

Note: Supplemental information clearly identified as a continuation of the form, schedule(s) or requested attachments will be placed in order behind the applicable form, schedule or requested attachment.

- Schedule B, Schedule of Contributors
- All extraneous material. See Exhibit 3.20.12-1 through Exhibit 3.20.12-4.

Note: Page(s) following the form or schedule on an e-file return are part of the form or schedule. Do not move them. The MeF platform only allows filers to e-file three years, the current year and two prior years, Imaging will not see the 2008 revision in the e-filed batches.

3.20.12.3.15 (09-09-2022) Form 990-EZ

- (1) Form 990-EZ was redesigned for Tax Year (TY) 2008. The revised Form 990-EZ core form consists of four pages and includes various schedules.
- (2) The schedules that are open for public inspection are clearly identified in the upper right hand corner by the following statement, "**Open to Public Inspection**".
- (3) Arrange the Forms 990-EZ in the following order:
 - Schedule A, Public Charity Status and Public Support (pages in sequential order)
 - Schedule C, Political Campaign and Lobbying Activities
 - Schedule E, Schools
 - Schedule G, Supplemental Information Regarding Fund-raising or Gaming Activities
 - Schedule L, Transactions with Interested Persons
 - Schedule N, Liquidation, Termination, Dissolution or Significant Disposition of Assets
 - Schedule O, Supplemental Information to Form 990 or 990-EZ
 - Requested attachments.

Example: Amendments for name change and/or reasonable cause statement (i.e., late filing statement, penalty removal request, penalty abatement, etc.). See Exhibit 3.20.12-1.

Note: Supplemental information clearly identified as a continuation of the form, schedule(s) or requested attachments will be placed in order behind the applicable form, schedule or requested attachment.

3.20 Exempt Organizations Returns Processing

- Schedule B, Schedule of Contributors
Note: Schedule B may have any number of pages. Assemble all similar pages together.
- All extraneous material. See Exhibit 3.20.12-1 and Exhibit 3.20.12-4.
Note: Page(s) following the form or schedule on an e-file return are part of the form or schedule. Do not move them. The MeF platform only allows filers to e-file three years, the current year and two prior years.

3.20.12.3.16 (01-01-2022) Form 990-PF

(1) Arrange/organize the Forms 990-PF return in the following order:

1. Return pages in order.
2. Schedule B in order.

Note: Schedule B may have any number of pages. Assemble all similar pages together.

3. All requested forms and attachments.

Note: Supplemental information clearly identified as a continuation of the form, schedule(s) or requested attachments will be placed in order behind the applicable form, schedule or requested attachment. See, Exhibit 3.20.12-2, Form 990-PF Schedules and Requested Attachments Open For Public Inspection.

4. All extraneous material. See Exhibit 3.20.12-2 and Exhibit 3.20.12-4.

Example: Forms not open to the public such as Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding and Form 2220, Underpayment of Estimated Tax by Corporations.

Note: Page(s) following the form or schedule on an e-file return are part of the form or schedule. Do not move them. The MeF platform only allows filers to e-file three years, the current year and two prior years, Imaging will not see the 2008 revision in the e-filed batches.

3.20.12.3.17 (09-16-2022) Form 990-T

(1) Arrange return pages organized in order, pages one through four.

1. Arrange the pages sequentially.
2. All requested forms and attachments.
3. All extraneous information. See Exhibit 3.20.12-3 and Exhibit 3.20.12-4.

Note: Supplemental information clearly identified as a continuation of the form, schedule(s) or requested attachments will be placed in order behind the applicable form, schedule or requested attachment. See Exhibit 3.20.12-3.

(2) If Form 990-T is filed claiming **only** Back-up Withholding (BUWH) or IRC 45R credit:

- Do not image
- Do not stamp as imaged
- Leave in DLN order in the batch

See IRM 3.20.12.3.13.2, IRC 45R Small Business Credit Form 990-T, for additional IRC 45R identification and routing instructions.

Note: IRC 45R Small Business Credit is found on Part III Line 6f (2020-2022), Part V Line 51f (2019), Part V Line 50f (2018), Part IV Line 45f (2016 & 2017), Part IV Line 44f (2010-2015). BUWH is found on Part III Line 6e (2020-2022), Part V Line 51e (2019), Part V Line 50e (2018), Part IV Line 45e (2016 & 2017), Part IV Line 44e (2010-2015).

(3) If Form 990-T is filed and **includes** BUWH or IRC 45R Small Business Credit, image the return.

3.20.12.3.18
(01-01-2022)
Form 4720

- (1) Arrange return pages in order.
- (2) Arrange the pages sequentially with supplemental information following the form.

3.20.12.3.19
(01-01-2022)
Form 5227

- (1) Arrange return pages in order.
- (2) Arrange the pages sequentially with supplemental information following the form.

3.20.12.3.20
(09-11-2024)
**Amended Statute Period
EO Returns**

- (1) The Receipt and Control (R&C), Extracting area receives and identifies Statute period returns and routes them to statutes to be cleared.
- (2) When the Statute Unit sends the returns via Form 12547, Document Transmittal, to the Imaging Unit to be imaged, they must annotate the following information on the Form 12547 for each return:
 - EIN
 - Name Control
 - Tax Period
 - MFT
- (3) The Imaging Team acknowledges receipt of the statute returns by placing a check mark by the return information on the Form 12547. Send a copy of the acknowledged Form 12547 to Statutes at M/S 6741 within 10 days of receipt.
- (4) Returns stamped **Statute Cleared** are original returns and need to go through the processing pipeline **before** being imaged. Don't image these returns. Send them to be processed.
- (5) Returns stamped **No Statute Issue** are amended statute returns even if the return is not marked as amended.

If	Then
the return is a taxable return (Form 990-PF, 990-T, 4720),	<ol style="list-style-type: none"> 1. Image the return per the procedures outlines throughout this IRM. 2. After the return is imaged, route it to ICT Clerical at M/S 6552 to be scanned into Correspondence Imaging Inventory (CII).
the return is a non-taxable return (Form 990, 990-EZ, 5227),	don't image. Send the return to be processed.
the return can clearly be identified as a copy being provided in response to an IRS letter/notice,	send the return back to Statutes, with the copy of the acknowledged Form 12547, with a note stating these types of returns aren't imaged.

3.20.12.3.21
(01-01-2022)
Scanning

- (1) The Scanning process captures images from paper returns for release to the public and internal use.

3.20.12.3.22
(01-01-2022)
**Quality Control/
Rescanning**

- (1) The "Quality Control" module is used to visually inspect scanned images (compared to paper document) for errors and to rescan those that are incorrect.
- (2) Rescanning function **MUST** only be done on a workstation that is attached to a scanner.
- (3) The operator uses the documents and the imaged return to verify that all pages are:
- Scanned correctly.
 - Positioned correctly.
 - In the correct order.

Note: If any data is missing from the image, the document must be rescanned.

- (4) At the Quality Control stations documents can be created or split.
- (5) In addition, documents and pages can be:
- Rejected
 - Un-rejected
 - Rotated
 - Deleted
 - Replaced
 - Inserted

3.20.12.3.23
(01-01-2024)

Validation

(1) Validation is the process of entering descriptive information associated with a return for later retrieval from the database. The operator obtains information from various parts of the return that include the following:

- EIN
- Tax Period
- Organization Name
- State
- Zip Code
- Subsection Code (Forms 990 and 990-EZ ONLY)
- Total Assets (Forms 990, 990-PF, 990-EZ and 5227 ONLY)
- Total Tax on Form 4720
- Gross Income on Form 990-T

- Schedule H attached (Form 990)

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Note: Returns filed electronically only require input of the EIN, organization name

#

ters, update PTA/PTO information as needed and only include the word “The” if it is associated with only one other word, see IRM 3.20.12.3.23(4)(h), (i), (n), & (o). All other descriptive information automatically populated will be accepted without inputting or reviewing it for accuracy.

Note: Accept pre-populated State or ZIP if available, and State and ZIP is blank on return.

(2) Enter the EIN.

1. A valid EIN consists of 9 digits in the following format: NN-NNNNNNNN.
2. If EIN is missing, invalid, or incomplete, make a copy of the first page of the document and give to manager for resolution.

(3) Enter the Tax Period Ending. The Tax Period Ending is the month and year the accounting period ends. The filer’s tax period must be less than but not more than 12 months. A calendar year return ends in December. A fiscal year ends in any month other than December.

- a. Correct the Tax Period to a six digit number.
- b. The first four digits represent the year, the last two digits represent the month (YYYYMM).

Example: A calendar year 2024 return, has a tax period of 202412. A fiscal year 2023 return ending in May has a tax period of 202305.

- c. The taxpayer may write the tax period under the return title. If another IRS office edits the tax period ending, use the edited Tax Period ending date.

(4) Enter the Primary Name Line. Use abbreviations only if the name line exceeds the maximum characters allowed per field. The name line is captured as the filer submits the return with the following exceptions,

- a. If corrected by pipeline processing use corrected name.

3.20 Exempt Organizations Returns Processing

- b. If the EO used an “&” (ampersand) enter “and”. If the EO used “and”, enter “and”.
- c. Do not abbreviate anything beyond the abbreviations listed in Exhibit 3.20.12-5, Abbreviations for Commonly Recurring Words. Abbreviations must only be used if the name line exceeds the maximum characters allowed per field.
- d. Do not space before or after a hyphen. If the filer shows a space before and/or after the hyphen, omit the hyphen.
- e. Do not double space.
- f. Do not use single or double quotes, periods or commas in the name line.
- g. Do not input an apostrophe, do not space for the apostrophe. Example, if the name is O’Brien, you would enter the name as OBrien.
- h. Omit all other special characters such as # or?.
- i. If the special character “&” is part of the name line, spell out the special character.

Example: Name line is: Store & Foundation, the name line would be input as Store and Foundation.

- j. Always include Union, Post or Club numbers on the name line.
- k. Only include the word “The” if it is associated with only one other word.

Example: The EO name shown on the return is “*The Group.*” Both words would be included as the primary name. However, if the EO name on the return was “*The First Group*” only, “*First Group*” would be included as the primary name.

- l. If the first name line includes donor numbers, account numbers, or contract numbers, do not include.

Example: “8256972 Trust for May Flower” or “First Bank FBO May Flower 158935”. The numbers must not be included in the primary name line.

- m. “Formerly known as” (FKA), Attention (ATTN), “In care of” (C/O), “%”, or “Doing Business As” (DBA), and the name that follows is a secondary sort line for Entity Perfection. This information must not be included in the primary name line. This is not an all inclusive list.

Note: Do not capture the “Also Known As” (AKA) if it is the same as the primary name.

Exception: “Doing Business As” (DBA) and the name that follows, does not need to be removed when pre-populated on e-file returns.

- n. If the name is a Parent Teacher Association (PTA), enter PTA then school name.

Note: If PTA is at the end or in the middle of the name, move it to the beginning of the name. For example, May Flower PTA would be PTA May Flower. If PTA is showing in name line multiple times drop the duplicates.

- o. If the name is a Parent Teacher Organization (PTO), enter PTO then school name.

Note: If PTO is at the end or in the middle of the name, move it to the beginning of the name. For example, May Flower PTO would be PTO May Flower. If PTO is showing in name line multiple times drop the duplicates.

- (5) “**DO NOT**” abbreviate words in the Name Line unless it is one of the exception cases above, or the name line exceeds the amount of allowed character per field.
- (6) Enter the State Code
 - 1. Use the United States Postal Service approved abbreviations for States and the District of Columbia.
 - 2. If no state is found, enter “ZZ”.
- (7) Enter the ZIP Code which consists of 5 or 9 digits. If the zip code:
 - 1. Belongs to a foreign address, enter five zeros.
 - 2. Is not listed, enter five zeros.
 - 3. Is less than five digits, enter five zeros.
 - 4. Is more than five but less than nine, enter the first five digits.
 - 5. Is more than five and more than nine, enter the first five digits.
 - 6. No Zip Code or state is found, enter “ZZ” and five zeros.
- (8) For Forms 990 and 990-EZ, enter SUBSECTION CODE
 - a. If Subsection (SS) Codes conflict (e.g., INOLES shows SS03, but taxpayer indicates otherwise in item J), use the SS on the INOLES print. If another IRS office edits the SS, use the edited SS. If more than one SS is edited use the following criteria: 1. SS edited in the left margin. 2. SS edited in the Entity area 3. Taxpayer intent (in item J).
 - b. Valid entries for 501(c) returns are blank, or 01 through 27. If unable to determine SS from return, enter blank. If filer indicates a “0” treat as a blank.
 - c. Follow table below for SS Code.

Subsection Codes

If	Then
4947	91
501(d)	40
501(e)	50
501(f)	60
501(k)	70
501(n)	71
527	82
529	81

- (9) For Forms 990, 990-EZ, 990-PF, and 5227, enter the Total Assets. For Form 990-T, enter Gross Income and Total Tax for Form 4720. See IRM 3.20.12.3.24, Index Fields Per Form, for additional information.
 - a. If the total assets is a negative number, input as a negative.

Example: Negative numbers may display with a hyphen or different brackets, e.g., -2000, (2000), [2000], or <2000>.

3.20 Exempt Organizations Returns Processing

- b. Do not use dollar signs or commas.
- c. If the asset line is blank, input zero.
- d. Input total assets edited by IRS.

Note: This includes, but not limited to, items arrowed from another line by Code & Edit. Do NOT enter edited assets if a 1 or 1x is present.

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- (11) Form 990, enter "Y" in the index field if a Schedule H is attached to the return. This field will default to "N" and can be skipped if there is no Schedule H attached to the return. See IRM 3.20.12.3.24.

3.20.12.3.24
(09-09-2022)

- (1) Refer to table below for index fields on Form 990 per version.

Index Fields Per Form

Form 990 Index Fields

Version	EIN	Tax Period	Organization Name	State	Zip Code	Sub-section Code	Total Assets		Schedule H
2005, 2006, and 2007	Line D	Line A	Block C	Block C	Block C	Line J	Line 59B		Schedule H is attached
2008 -2021	Line D	Line A	Block C	Block C	Block C	Line I	Line 20 - End of Year		Schedule H is attached

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- (2) Refer to table below for index fields on Form 990-EZ per version.

Form 990-EZ Index Fields

Version	EIN	Tax Period	Organization Name	State	Zip Code	Subsection Code	Total Assets		
2005-2021	Line D	Line A	Block C	Block C	Block C	Line J	Line 25B		

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- (3) Refer to table below for index fields on Form 990-PF per version.

Form 990-PF Index Fields

Version	EIN	Tax Period	Name of Foundation	State	Zip Code	Sub-section Code	Total Assets
2005 -2021	Line A	Top of Page	Block directly above Line G	Block directly above Line G	Block directly above Line G	Line H	Page 2 -line 16C

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(4) Refer to table below for index fields on Form 990-T per version.

Form 990-T Index Fields

Version	EIN	Tax Period	Organization Name	State	Zip Code	Gross Income
2005 - 2019	Line D	Top of Pg. 1	Block directly to the right of Line A	Block directly to the right of Line A	Block directly to the right of Line A	Pg. 1 - Part 1 Line 13 Column A
2020- 2021	Line D	Top of Pg. 1	Block directly to the right of Line A	Block directly to the right of Line A	Block directly to the right of Line A	Pg. 1 - Part 1 Line 1

(5) Refer to table below for index fields on Form 4720 per version.

Form 4720 Index Fields

Version	EIN	Tax Period	Organization Name	State	Zip Code	Total Tax
2005	Pg. 1 - Top right hand side	Top of Pg. 1	Pg. 1 - Entity block	Pg. 1 - Entity block	Pg. 1 - Entity block	Pg. 1 - Part II-B Line 2
2006 - 2019	Pg. 1 - Top right hand side	Top of Pg. 1	Pg. 1 - Entity block	Pg. 1 - Entity block	Pg. 1 - Entity block	Pg. 2 - Part II-B Line 2
2020 - 2021	Pg. 1 - EIN or SSN Box	Top of Pg. 1	Pg. 1 - Entity block	Pg. 1 - Entity block	Pg. 1 - Entity block	Pg. 1 - Part III Line 1

(6) Refer to table below for index fields on Form 5227 per version.

Form 5227 Index Fields

Version	EIN	Tax Period	Name of Trust	State	Zip Code	Type of Entity	Total Assets
2005, 2006	Line A	Top of page one	Entity block on page 1	Entity block on page 1	Entity block on page 1	Block B	Page 2 line 37B
2007 -2020	Line A	Top of page one	Entity block on page 1	Entity block on page 1	Entity block on page 1	Block B	Page 3 line 50b
2021	Line B	Top of page one	Line A, Entity block, top of page 1	Entity block, top of page 1	Entity block, top of page 1	Block C	Page 3 line 13b

3.20.12.3.25
(01-01-2022)

Rejecting Documents

- (1) If an image of a document is not correct, or if the document does not meet imaging criteria, the document will be rejected back to the Quality Control station for corrections. Pages may be deleted during validation using "Batch Editing."
- (2) If Form 990 was imaged in error, the images for the return must be deleted from the system.

3.20.12.3.26
(01-01-2022)

Verification

- (1) This step is the process of checking the accuracy of a specified index. The operator reenters the EIN, Tax Period, and Organization Name.

3.20.12.3.27
(01-01-2022)

Reassociation

- (1) After the returns have completed either Rescan or Verification, reassemble the folders of paper documents.
- (2) Associate the returns with the correct envelopes and/or attachments and staple securely.
- (3) If Form 5800 edit sheet is part of the filing, move it to the left side of the return, under the entity section, and staple securely.
- (4) Refer to IRM 3.10.72, Campus Mail and Work Control - Receiving, Extracting, and Sorting, for proper procedures to attach envelopes to the back of the returns or documents.

3.20.12.3.28
(01-01-2022)

Release (Processing within the system)

- (1) The Release process releases the documents to the image storage devices. This process is turned on manually each day and performs automatically.
- (2) The process needs to be monitored on Batch Manager for errors.

3.20.12.3.29
(01-01-2022)

Redaction/Restriction Procedures

- (1) A document that is required to be made available for inspection under IRC 6104(a) or IRC 6104(b) must be restricted/redacted (sanitized) of any coding information that indicates specific facts about the organization's or trust's liability or possible liability for any tax, interest or penalty, that was added to the first page of the return during processing. This also includes any other

internal processing forms or work papers that IRS employees prepared that would reveal information that can not be disclosed under IRC 6104.

- (2) The Restricting function is used to identify any information **Not Open for Public Inspection**.
- (3) EO Returns that are not processed through the “Restricting” function are:
 - 4720
 - 5227
 - 990-T - non-501(c)(3) returns
- (4) Form 4720 can be disclosed if it is either:
 - a. Attached to Forms 990–PF as supporting documentation.
 - b. Filed with Form 990/990–EZ with the 527 box checked.
- (5) E-filed documentation that the filer received and attached to their paper filings are considered extraneous material and is imaged but must be restricted/redacted.

Example: E-filed rejection slips and EF Transmission Status notification.

- (6) You may leave coding information added to the first page of the return that doesn’t indicate specific facts about the organizations’ or trusts’ liability or possible liability for any tax, interest or penalty (e.g., the date received or Document Locator Number (DLN)) on the document. If you have any doubt in this regard, the IRS employee will contact the servicing Disclosure Office before making the requested information available for inspection.
- (7) Redact the following coding information, which is written or stamped on the first page of the return and required by IRC 6033 and IRC 6034, before making the documents available for inspection:
 - a. Condition codes “D”, “R”, “V”, “X”
 - b. Payment received

Note: The payment voucher on e-file returns are IRS generated and are restricted.

- c. Delinquent return code

Note: See IRM 3.20.12.2.6, IRS Codes and Marks that can be Disclosed, and IRM 3.20.12.2.7, IRS Codes and Marks Not Disclosable, for editing that can be open to public inspection and those that must be redacted.

- (8) Contributor names and addresses and some contribution amounts must be redacted from certain returns before the returns are open to public inspection.

Note: Review the form including schedules and requested attachments for contributor information to be restricted/redacted.

- (9) In general, the names and addresses of contributors to an organization other than a private foundation shall not be available for public inspection.

3.20 Exempt Organizations Returns Processing

- a. Except as noted,(12) below, names, and addresses of contributors to private foundations are open to public inspection.
 - b. For political organizations, names, addresses, and additional information provided on Form 8871 and Form 8872 are open to public inspection. Refer to IRM 11.3.9, Disclosure of Official Information - Exempt Organizations, for additional information.
- (10) To reduce the risk of inadvertently identifying contributors, Exempt Organizations (EO) established the policy to not include Schedule B. Completely restrict Schedule B except for Form 990-PF.

Note: Restrict Schedule B attached to Form 990 and Form 990-EZ with the 527 box checked. Review the form including schedules and requested attachments for contributor information labeled as Schedule B, to be restricted/redacted.

- (11) Information on grants and contributions the filing organization makes by listing on a return is not considered to be information about contributions and is open to public inspection. These are the EO's expenses. You can distinguish them from contributions received based on the line number below:
- a. Form 990 (rev. 2008 and subsequent), expenses are shown on Lines 13 through 19 or Lines 13-17 (rev. 2007 and prior)
 - b. Form 990-EZ (all revisions), expenses are shown on Lines 10 through 17
- (12) The names, addresses, and amounts of contributions or bequests of persons who are not US citizens to a foreign private foundation that from the date of its creation has received at least 85 percent of its support (other than gross investment income) from sources outside the US (see IRC 4948(b)), shall not be made available for public inspection, a foundation that checks box D(2) on the Form 990-PF
- (13) For additional information see IRM 3.20.12.2.4, Contributor Information Subject to Deletion.

3.20.12.3.29.1
(01-01-2025)

Form 990-T Redacting Procedures

- (1) Form 990-T and related schedules or attachments that pertain to tax on unrelated business taxable income, filed by 501(c)(3) organizations, must be made available for public inspection by the IRS (The Tax Technical Corrections Act of 2007, amended section 6104(b)). This provision is effective for returns filed after August 17, 2006, the date of enactment of the Pension Protection Act of 2006, PL. 109-280 (PPA).
- (2) The following forms are **not** open to public inspection:
- a. Forms 990-T filed before August 17, 2006.
 - b. Forms 990-T filed by organizations **other** than section 501(c)(3).
- (3) The Form 990-T must meet the following criteria to be open for public inspection:
- a. SS is a 501(c)(3) organization
 - b. Form 990-T filed after August 17, 2006
 - c. Form 990-T **not** filed solely to claim a credit that does not relate to unrelated business taxable income (i.e., Back-up Withholding (BUWH) credit, IRC 45R Small Business Credit, Credit for Small Employer Health Insurance Premiums, or Work Opportunity Tax Credit (WOTC)).

Note: If the 990-T is filed to claim a credit/refund or a combination of BUWH, IRC 45R Small Business Credit, and/or WOTC, the return is considered filed solely for the purpose of claiming a credit/refund and is **not** available for public inspection or disclosure.

- (4) All information included with Form 990-T and related schedules can be disclosed with the exception of a limited number of forms. See Exhibit 3.20.12-3 and Exhibit 3.20.12-4.

3.20.12.3.30
(01-01-2024)
Quality Review

- (1) The Quality Review step ensures each process of the program is completed to the highest quality possible.
- (2) This includes viewing **all** pages to ensure that required data is restricted/redacted, preventing unauthorized disclosure issues.
- (3) The QR function can correct these errors:
- Errors made during Validation
 - Errors made during Restricting
- (4) Errors made during Quality Control **cannot** be corrected in the Quality Review function. When these errors are found:
- Pull the paper return.
 - Route for correction.
- (5) Sometimes returns are imaged erroneously and not discovered until it reaches the Quality Review function. If this is the case:
- Delete the image from the system
 - Pull the hard copy document from the folder
 - Circle out all stamps indicating the return was scanned, or use a single "X"
- (6) If an error occurs because the document separator sheet was not recognized, this is cause for deletion. In this case:
- Delete the image from the system,
 - Pull both hard copy paper returns from the folder,
 - Merge the documents back through the entire Imaging Process.

3.20.12.3.31
(01-01-2022)
Imaging Political Organization Forms 990/990-EZ with the 527 Box Checked, and 8872

- (1) Political Organizations must file an electronic Form 8871 in order to be a tax exempt political organization.
- (2) Do not scan Form 8871. Route Form 8871 to the Entity Unit to take the appropriate account action.
- (3) Some Political Organizations that have submitted a Form 8871 may be required to submit Forms 990/990-EZ, and/or 8872.
- (4) Imaging will perform Document Preparation, Scanning, Validation, Restricting and Reassociation on all Political Organization Forms.

3.20 Exempt Organizations Returns Processing

- (5) Form 8453-X must be submitted after the electronic submission to authenticate the electronic filing.

Note: As of March 1, 2012, Form 8453-X will not be imaged including refilms.

3.20.12.3.31.1
(01-01-2022)

Control and Routing Form 8872 and 990 with the 527 Box Checked

- (1) Forms 8872 are batched and controlled.
- (2) Timeliness guidelines are found in IRM 3.30.123, Work Planning and Control - Processing Timeliness: Cycles, Criteria and Critical Dates.
- (3) Each batch of work will be routed through Document Preparation, Scanning, Rescan, Validation, Restricting and Reassociation.
- (4) Form 8872 and 990 with the 527 Box Checked must be imaged separately under its' respective programs.

3.20.12.3.31.2
(06-03-2022)

Document Preparation Form 8872 and 990 with the 527 Box Checked

- (1) Verify the organization name is present on the front of the return. Verify a month has been edited if "f" through "h" are marked on the return. If not, use the end of year date.
- (2) If EIN or organization name is not present or if multiple EIN's are present, give to your Manager or Lead to investigate.
- (3) Do Not Scan IRS Letter 3406SC, User ID and Password Assigned to Political Organization.
- (4) Separate Forms if found together.
- (5) Indicate "Scanned" or "Filmed" and Date stamp the return.
- (6) Number all returns and their respective envelopes in the lower right hand margin.
- (7) Remove all staples.
- (8) Arrange/organize the revised and non-revised Form 990 return pages in the following sequential order:

- Schedule A, Public Charity Status and Public Support
- Schedule C, Political Campaign and Lobbying Activities
- Schedule D, Supplemental Financial Statements
- Schedule E, Schools
- Schedule F, Statement of Activities Outside the United States
- Schedule F-1, Continuation Sheet for Schedule F
- Schedule G, Supplemental Information Regarding Fund-raising or Gaming Activities
- Schedule H, Hospitals

Note: More than one Schedule H may be attached to a return, keep pages in order per Schedule H.

- Schedule I, Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.
- Schedule I-1, Continuation Sheet for Schedule I
- Schedule J, Compensation Information
- Schedule J-1 & J-2, Continuation Sheet for Schedule J
- Schedule K, Supplemental Information on Tax Exempt Bonds

- Schedule L, Transactions with Interested Persons
- Schedule M, Non-Cash Contributions
- Schedule N, Liquidation, Termination, Dissolution or Significant Disposition of Assets
- Schedule N-1, Continuation Sheet for Schedule N
- Schedule O, Supplemental Information to Form 990
- Schedule R, Related Organizations and Unrelated Partnerships
- Schedule R-1, Continuation Sheet for Schedule R
- Requested attachment.

Example: List of affiliations on a partial group return, Amendments for name change and/or reasonable cause statement (i.e., late filing statement, penalty removal request, etc.). See Exhibit 3.20.12-1.

- Schedule B, Schedule of Contributors
- All extraneous material. See Exhibit 3.20.12-1 through Exhibit 3.20.12-4.

Note: Page(s) following the form or schedule on an e-file return are part of the form or schedule and must not be moved. The MeF platform only allows filers to e-file three years, the current year and two prior years, Imaging will not see the 2008 revision in the e-filed batches.

(9) Organize Form 8872 into the following order:

- a. Organize pages in numerical order.
- b. Supplemental Information

Note: Supplemental information clearly identified as a continuation of the form, schedule(s) or requested attachments must be placed in order behind the applicable form, schedule or requested attachment.

(10) Review form and attachments for SSNs and Form 990 Schedule B for restriction or redaction.

3.20.12.3.31.3
(01-01-2022)
**Scanning Political
Organization Forms**

- (1) Scan Prepared Documents.
- (2) Ensure all images are of good quality and all information is legible.

3.20.12.3.31.4
(01-01-2022)
Validation Forms 8872

- (1) Index the following fields:
 - a. EIN
 - b. Name of organization
 - c. Type of return
 - d. Month
 - e. Year
 - f. Change of address, if indicated
 - g. Final report, if indicated

3.20.12.3.31.5
(01-01-2022)

**Reassociation of
Political Organization
Forms**

- (1) Associate document with its respective envelope.
- (2) Place staple in the left hand corner of return.

3.20.12.3.31.6
(01-01-2022)

**Redaction/Restriction
Procedures of Political
Organization Forms**

- (1) All SSNs must be redacted.
Note: If an SSN is found on the IRC 527 returns make a screen print of the first page of the return and give to manager.
- (2) All Form 990 Schedule B must be restricted.

3.20.12.4
(10-21-2022)

Imaging Form 2363-A

- (1) Form 2363-A is used by Taxpayer Service, Examination, Technical personnel and Campus Entity Control personnel to make entity changes that include EOMF data. The Form 2363-A is received from EO Entity.
- (2) The Imaging process for Form 2363-A is to be completed within 45 workdays of receipt within the Imaging Unit.
- (3) All time required to process Form 2363-A is reported under 550-13105.
- (4) Below are the index fields on Form 2363-A.
 - EIN
 - Primary Name
 - New Gen

Note: If New Gen is not available, use the From Gen or the Old Gen as the index field.

- (5) The Form 2363-A is treated as classified waste after the data is verified and the Imaging process is completed. Refer to IRM 21.5.1, General Adjustments, for guidance on handling classified waste to prevent inadvertent/unlawful destruction of records.

Exhibit 3.20.12-1 (06-29-2023)

Form 990/990-EZ Schedules and Requested Attachments Open For Public Inspection

The following forms, schedules and requested attachments will be disclosed to the public.

Form/Document	Information	Action
990	Return of Organization Exempt Form Income Tax	Image
990-EZ	Short Form Return of Organization Exempt from Income Tax	Image
IRS Schedules Note: Non-IRS schedules or supplemental information are considered extraneous material and will be imaged and restricted.	All Form 990/990-EZ schedules. Note: Schedule B is restricted and not open to the public.	Image
Subordinate Listing Note: Form 990 only.	Subordinate list for Group Return: Line Ha is yes but Hb is no.	Image
<ul style="list-style-type: none"> • Amendment to the articles of incorporation and filing with the appropriate state authority • Amendment to the trust instrument • Amendment of the articles of association • Amendment and/or re-statement to the certificate of formation 	Name changed (name change box may be marked on the first page of the return)	Image
Reasonable Cause Statement (i.e., late filing statement, penalty removal request, penalty abatement, etc.)	If not filed by the due date filer will attach a statement giving reasons	Image
All other attachments	Extraneous Material	Image and restrict

Exhibit 3.20.12-2 (01-01-2024)**Form 990-PF Schedules and Requested Attachments Open For Public Inspection**

The following forms, schedules and requested attachments will be disclosed to the public.

Form/Document	Information	Action
990-PF	Return of Private Foundation	Image
IRS Schedules	All Form 990-PF schedules	Image
Filer created schedules	Requested by a line item or labeled as a statement, attachment, exhibit or refers to a form part or line number that is part of the Form 990-PF Example: Part IV, Capital Gains and Losses for Tax on Investment Income	Image
Schedule B	Schedule of Contributors	Image Note: If D-2 Box is checked image and restrict.
Form 990-T	Exempt Organization Business Income Tax Return	Image Note: Only 501(c)(3) organizations will be disclosed to the public. If not 501(c)(3) image and restrict.
All contribution and grant information	labeled contribution, contributor or grant in the title	Image
Reasonable Cause Statement (i.e., late filing statement, penalty removal request, penalty abatement, etc.)	If not filed by the due date filer will attach a statement giving reasons	Image
All other attachments	Extraneous Material	Image and Restrict

Exhibit 3.20.12-3 (03-17-2023)

Form 990-T Schedules and Requested Attachments Open For Public Inspection

The following forms, schedules and requested attachments will be disclosed to the public.

Form/Document	Information	Action
990-T	Exempt Organization Business Income Tax Return	Image Note: Only 501(c)(3) organizations will be disclosed to the public. If not 501(c)(3) image and restrict.
IRS Schedules Note: Non-IRS schedules or supplemental information are considered extraneous material and will be imaged and restricted.	All Form 990-T schedules	Image
Filer created schedules	requested by a line item or labeled as a statement, attachment, exhibit or refers to a form part or line number that is part of the Form 990-T Example: Part V, Supplemental Information	Image
Form 1041 Schedule D	Capital Gains and Losses	Image
Form 1041 Schedule I	Alternative Minimum Tax - Estates and Trusts	Image
Form 1120 Schedule D	Capital Gains and Losses	Image
Form 1122	Authorization & Consent of Subsidiary Corporation to be included in a Consolidated Income Tax Return	Image
Form 1139	Corporation Application for Tentative Refund	Image
Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains	Image
Form 3800	General Business Credit	Image
Form 4136	Credit for Federal Tax Paid on Fuels	Image

Exhibit 3.20.12-3 (Cont. 1) (03-17-2023)**Form 990-T Schedules and Requested Attachments Open For Public Inspection**

Form/Document	Information	Action
Form 4562	Depreciation and Amortization (Including Information on Listed Property)	Image
Form 4626	Alternative Minimum Tax - Corporations	Image
Form 8801	Credit For Prior Year Minimum Tax-Individuals, Estates, and Trusts	Image
Form 8949	Sales and Other Dispositions of Capital Assets	Image
Form 8873	Extraterritorial Income Exclusion	Image
Form 8827	Credit For Prior Year Minimum Tax - Corporations	Image
Form 8834	Qualified Plug-in Electric and Electric Vehicle Credit	Image
Form 8902	Alternative Tax on Qualifying Shipping Activities	Image
Form 8912	Credit to Holders of Tax Credit Bonds	Image
Reasonable Cause Statement (i.e., late filing statement, penalty removal request, penalty abatement, etc.)	If not filed by the due date filer will attach a statement giving reasons	Image
All other attachments (with a live signature or not; i.e., Form 4720)	Extraneous Material	Image and Restrict

Exhibit 3.20.12-4 (01-01-2024)

Not Open On all Forms

The following attachments will be not be disclosed and/or imaged.

Form/Document	Action
State Tax Returns, included all attachments or schedules.	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	Image - including all marks indicating the return was secured or delinquent must be redacted
Dummy Returns	Do not image
Certified Mail Receipts (originals or copies)	Do not image - staple and attach to the envelope prior to imaging the return
Cover sheets, such as fax cover sheets and address cover sheets	Do not image - staple and attach to the envelope prior to imaging the return
Internally prepared documents	Do not image - staple and attach to the envelope prior to imaging the return
Form Instructions	Do not image - staple and attach to the envelope prior to imaging the return
IRS Edit Sheets	Do not image - staple and attach to the envelope prior to imaging the return
IRS routing slips	Do not image - staple and attach to the envelope prior to imaging the return
Post it notes	Do not image - staple and attach to the envelope prior to imaging the return
Letter asking for acknowledgment of receipt	Do not image - staple and attach to the envelope prior to imaging the return
Sign Here stickers	Do not image - staple and attach to the envelope prior to imaging the return
Multiple returns attached in reference to Carryforward/back Note: The multiple returns would not be separated from return	Image and treat as original returns, restricting or redacting any item as need.

Exhibit 3.20.12-4 (Cont. 1) (01-01-2024)

Not Open On all Forms

Form/Document	Action
<p>Contributor/Donors names and addresses</p> <p>Note: 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.</p> <p>Note: Review the form, schedules and requested attachments for contributor information to be restricted/redacted.</p>	<p>Image and restrict - 990, 990-EZ or 990-T Only</p> <p>Note: 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.</p>
<p>Automatically Revoked, Status 97, or similar wording listed on the top of the front page indicating a revocation.</p> <p>Note: Wording listed anywhere else on the return or attachments will not be redacted.</p>	<p>Image and redact on Form 990, 990-EZ, 990-PF only</p>
<p>SSNs on IRC 527 returns listed any where on the form or attachments.</p> <p>Note: If an SSN is found on the IRC 527 returns make a screen print of the first page of the return and give to manager. Manager will route to BSP Analyst, M/S 1110.</p>	<p>Image and redact on Form 990 and 990-EZ with 527 Box Checked only.</p> <p>Note: Form 990 Schedule B must be restricted if attached to any IRC 527 political organization.</p>
<p>SSNs on non-IRC 527 returns listed any where on the form or attachments.</p>	<p>Image and redact.</p> <p>Note: Although the IRS is not required to redact the SSNs, the redaction of an SSN protects the holder of the SSN from possible adverse consequences by the release of personal information to the public.</p>
<p>IRS Coding indicating the return is under investigation.</p>	<p>Image and redact.</p>
<p>IRS Coding indicating a payment was received with the return.</p> <p>Note: The payment voucher on e-file returns are IRS generated and are restricted.</p>	<p>Image and redact.</p>

Exhibit 3.20.12-4 (Cont. 2) (01-01-2024)

Not Open On all Forms

Form/Document	Action
	Image and redact 990/990-EZ, with sub-section 501(c)(3), 990-PF

#

Exhibit 3.20.12-5 (01-01-2025)**Abbreviations for Commonly Recurring Words**

Abbreviations must only be used if the name line exceeds the maximum characters allowed per field.

Abbreviations

Common Words	Abbreviations	Common Words	Abbreviations
Agency/Agencies	AGCY	Historic/Historical	HIST
Agricultural/Agriculture	AGRI	Hospital	HOSP
Alumni	ALUM	Home Owners Association	HOA
Amalgamated	AMAL	Industrial	INDI
American/s	AMER	Industry/Industries	IND
Association/s	ASSN	Incorporated	INC
Associates/Associated	ASSOC	Information	INFO
Auxiliary/ Auxiliaries	AUX	Institute/s	INST
Avenue	AVE	International	INTL
Apartments	APT	Insurance	INS
Beneficiary	BNFRY	Irrevocable	IRREV
Benevolent	BEN	Junior/s	JR
Building/s	BLDG	Legion/s	LGN
Campaign	CMPG	Library/Libraries	LIBR
Cemetery	CEM	Manufacturing	MFG
Center/s	CTR	Management	MGMT
Charitable	CHAR	Medical	MED
Charitable Remainder Annuity Trust Note: Spell out completely if there is enough space available. If sufficient space is not available then and only then abbreviate	CRAT	Memorial/s	MEM

Exhibit 3.20.12-5 (Cont. 1) (01-01-2025)
Abbreviations for Commonly Recurring Words

Common Words	Abbreviations	Common Words	Abbreviations
Charitable Lead Annuity Trust Note: Spell out completely if there is enough space available. If sufficient space is not available then and only then abbreviate.	CLAT	Ministry/Ministries	MNSTR
Charitable Remainder Trust Note: Spell out completely if there is enough space available. If sufficient space is not available then and only then abbreviate.	CRT	Mountain	MTN
Charitable Remainder Unitrust Note: Spell out completely if there is enough space available. If sufficient space is not available then and only then abbreviate.	CRUT	Non-exempt Charitable Trust	NECT
Charitable Lead Trust Note: Spell out completely if there is enough space available. If sufficient space is not available then and only then abbreviate	CLT	National/s	NATL
Charitable Lead Unitrust Note: Spell out completely if there is enough space available. If sufficient space is not available then and only then abbreviate.	CLUT	Organization/s Organizational	ORG
Circle /Circles	CIR	Parent Teacher Association	PTA

Exhibit 3.20.12-5 (Cont. 2) (01-01-2025)
Abbreviations for Commonly Recurring Words

Common Words	Abbreviations	Common Words	Abbreviations
Coalition	COAL	Parent Teacher Organiza- tion	PTO
College/s	COLL	Partner	PTR
Committee/s	COM	Partnership	PTRSP
Commission/s	COMM	Political Action Committee	PAC
Community/Communities	COMN	Representative	REPR
Company/Companies	CO	Republican	REP
Cooperative/Co-operative	COOP	Research	RES
Corporation/s	CORP	Resource/s	RSC
Council/s	COUN	Retirement	RTMT
County/Countries	CNTY	Revocable	REV
Credit Union	CU	Rotary	ROT
Democrat/Democratic	DEM	Remainder	REM
Department/s	DEPT	Saint/s	ST
Development/s/ Developmental	DEV	Scholarship/s	SCHOL
District/s	DIST	Senior/s	SR
Doctor/s	DR	Service/s	SVC
Education/Educational	ED	Special/s	SPC
Elementary/Elementaries	ELEM	Street/s	STR
Employee/s	EMP	Society/Societies	SOC
Enterprise/s	ENT	Student/s	STU
Estate/s	EST	Testamentary	TEST
Endowment/s	END	Technology	TECH
Environment/Environmental	ENVI	Trust/s	TR
Electrical	ELEC	Trustee	TTEE
Family/Families	FAM	Under the Will of / Under Will	UW
Federation/s	FED	United States	US
For the Benefit of	FBO	University/Universities	UNIV
Foundation/s	FDN	Veteran/s	VET
Fund/s	FD	Veterans for Foreign War	VFW

Exhibit 3.20.12-5 (Cont. 3) (01-01-2025)

Abbreviations for Commonly Recurring Words

Common Words	Abbreviations	Common Words	Abbreviations
Fraternal	FRTL	Voluntary Employee Benefit Association	VEBA
Fraternity	FRAT	Volunteer	VOL
Group/s	GRP	Young Men's Christian Association	YMCA
Government/Governmental	GOV	Young Women's Christian Association	YWCA

Exhibit 3.20.12-6 (01-01-2022)
Required - Imaging Edit Marks

CODE	INTENT/PURPOSE
G#	Indicates the form has information requiring attention during the Restricting function. (G# = Go to Page NN e.g., G12) Note: # Indicates the page number for the edited page.
H	Schedule H attached to return.

 #

Exhibit 3.20.12-7 (01-01-2022)
EO Subsection Codes

Subsection Code	Classification Code	Type of Exempt Organization	IRC Code
01	1	Governmental Instrumentality	IRC 501(c)(1)
02	1	Title holding corporation	IRC 501(c)(2)
03	1	Charitable corporation	IRC 501(c)(3)
03	2	Educational organization	IRC 501(c)(3)
03	3	Literary organization	IRC 501(c)(3)
03	4	Organization to prevent cruelty to animals	IRC 501(c)(3)
03	5	Organization to prevent cruelty to children	IRC 501(c)(3)
03	6	Organization for public safety testing	IRC 501(c)(3)
03	7	Religious organization	IRC 501(c)(3)
03	8	Scientific organization	IRC 501(c)(3)
04	1	Civic league	IRC 501(c)(4)
04	2	Local association of employees	IRC 501(c)(4)
04	3	Social welfare organization	IRC 501(c)(4)
05	1	Agricultural organization	IRC 501(c)(5)
05	2	Horticultural organization	IRC 501(c)(5)
05	3	Labor organization	IRC 501(c)(5)
06	1	Board of trade	IRC 501(c)(6)
06	2	Business league	IRC 501(c)(6)
06	3	Chambers of commerce	IRC 501(c)(6)
06	4	Real estate board	IRC 501(c)(6)
07	1	Pleasure, social and recreation club	IRC 501(c)(7)
08	1	Fraternal beneficiary society or association	IRC 501(c)(8)
09	1	Voluntary employees' beneficiary association Non-Governmental	IRC 501(c)(9)
09	2	Voluntary employees' beneficiary association Governmental	IRC 501(c)(9)
10	1	Domestic fraternal society and association	IRC 501(c)(10)
11	1	Teachers retirement fund association	IRC 501(c)(11)
12	1	Benevolent life insurance association	IRC 501(c)(12)
12	2	Mutual ditch or irrigation company	IRC 501(c)(12)

Exhibit 3.20.12-7 (Cont. 1) (01-01-2022)

EO Subsection Codes

Subsection Code	Classification Code	Type of Exempt Organization	IRC Code
12	3	Mutual or cooperative telephone company	IRC 501(c)(12)
12	4	Organization like those on three preceding lines	IRC 501(c)(12)
13	1	Burial association	IRC 501(c)(13)
13	2	Cemetery company	IRC 501(c)(13)
14	1	Credit union	IRC 501(c)(14)
14	2	Other mutual corporation or association	IRC 501(c)(14)
15	1	Mutual insurance company or association other than life/marine	IRC 501(c)(15)
16	1	Corporation financing operation	IRC 501(c)(16)
17	1	Supplemental unemployment benefit Trust or plan	IRC 501(c)(17)
18	1	Employee funded pension trust created before June 25, 1959.	IRC 501(c)(18)
19	1	Post or organization of war veterans	IRC 501(c)(19)
20	1	Legal service	IRC 501(c)(20) Note: Eliminated 1992.
21	1	Black lung benefit trust	IRC 501(c)(21)
22	1	Multi-employer pension plan	IRC 501(c)(22)
23	1	Veterans association founded before 1880.	IRC 501(c)(23)
24	1	Trust described in IRC 4049 of ERISA	IRC 501(c)(24)
25	1	Title holding company for pensions, etc.	IRC 501(c)(25)
26	1	State sponsored high risk health insurance organization	IRC 501(c)(26)
27	1	State sponsored workers' compensation insurance	IRC 501(c)(27)
28	1	National Railroad Retirement Investment Trust	IRC 501(c)(28)
29	1	Co-op health insurance issuer	IRC 501(c)(29)
40	1	Apostolic and religious organization	IRC 501(d)
50	1	Cooperative hospital service organization	IRC 501(e)

Exhibit 3.20.12-7 (Cont. 2) (01-01-2022)

EO Subsection Codes

Subsection Code	Classification Code	Type of Exempt Organization	IRC Code
60	1	Cooperative service organization of operating education organization	IRC 501(f)

Exhibit 3.20.12-8 (01-01-2024)

Attachment Routing Guide

Attachment (Form/document) <i>Note: Only detach if the return is an original</i>	Form received that has the attachment	Detach	Action
Form 990 series	All	Yes	If an original return, detach and image.
Form 1023, 1023-EZ, 1024, or 1028, Applica- tion for Recognition of Exemption	All	Yes, if the signature is an original, otherwise leave attached and restrict.	If signature is an original route to CSPC 201 W Rivercenter Blvd. Attn: EP/EO Determina- tions Team 31404 Covington, KY 41011
Form 1120-POL	990 / 990-EZ & 990-T	Yes	If an original return has a live signature, do not image. Route to pro- cessing.

Exhibit 3.20.12-8 (Cont. 1) (01-01-2024)

Attachment Routing Guide

Attachment (Form/document) <i>Note: Only detach if the return is an original</i>	Form received that has the attachment	Detach	Action
Form 4720 - Return of Certain Excise Taxes on Charities and other Persons under Chapters 41 and 42 of the IRC	All that have an original signature	Yes	If original return, with a live signature, detach and route to processing. Exception: Leave attached to Form 990-PF or Form 990/ 990-EZ with the 527 box checked, if unsigned, as these are open to public in- spection, per Treas. Reg. 1.6033-2(j). Caution: When detaching Form 4720 from any other form, make sure any appli- cable statements or attachments relating to the Form 4720 are also detached.
Form 5227 - Split Interest Trust Informa- tion Return	All	Yes	If original return, detach and image.

Exhibit 3.20.12-9 (03-17-2023)**Example Scenarios and Appropriate Actions to Take**

If	Then
Form 990-EZ is submitted by the filer and converted to a Form 990 by IRS,	do not image the converted return.
an amended return is received and is attached to an original return,	review each return to determine if a scanned stamp is present. If no scan stamp is present on the amended return follow 3.20.12.3.8, and image as a new return. Amended returns may be attached to a copy of the originally filed return. If this is the case, image the amended return per all imaging guidelines, but do not image the copy of the original.
an amended return is received and is not attached to an original return and not stamped with the scan stamp,	image amended return following amended return instructions in IRM 3.20.12.3.8, Imaging Amended Returns.
both Form 990-EZ and Form 990 are received from the filer and both are original returns and have not been imaged (no scanned stamp present),	detach and image both Form 990-EZ and Form 990 as originals under the appropriate program code.
the filer sends a copy of a return (electronically filed or paper) to Rejects and Rejects forwards the copy to Imaging,	do not image.
CIS return is received,	treat as a live return and image.
SMIP return is received, Note: A SMIP return is a return that has already been imaged and printed from SEIN and sent for processing. It can be identified by a watermark of numbers diagonally across the pages of the return.	do not image.
amended return is received from Accounts Management,	image following IRM 3.20.12.3.8.