

Instructions for Form 4506-A

(Rev. August 2014)



Department of the Treasury
Internal Revenue Service

Request for Public Inspection or Copy of Exempt or Political Organization IRS Form

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 4506-A and its instructions, such as legislation enacted after this form and instructions were published, go to www.irs.gov/form4506.

What's New

Beginning January 1, 2014, CDs are no longer available; however, DVDs can still be ordered.

General Instructions

Purpose of Form

Use Form 4506-A to request under section 6104:

- A copy of an exempt or political organization's return, report, notice, or exemption application, or
- An inspection of a return, report, notice, or exemption application at an IRS office.

You **do not** have to complete Form 4506-A to get copies of the following forms.

- Form 8871, Political Organization Notice of Section 527 Status, and Form 8872, Political Organization Report of Contributions and Expenditures, are available for inspection and printing from the Internet. The website address for both forms is www.irs.gov/polorgs.
- Exempt or political organizations must make their returns, reports, notices, and exempt applications available for public inspection. You can visit the organization to inspect the material instead of requesting it from the IRS. The organization may be able to mail the copies to you.
- You may request images of Form 990-N (e-Postcard), for Tax-Exempt Organizations Not Required to File Form 990 or 990-EZ, filings at www.irs.gov/app/ePostcard.
- If you want to determine if charitable contributions are deductible, use EO Select Check, www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Select-Check.



To see an organization's current activities or financial data, you can use www.guidestar.org.



An organization, or its officers, may request a copy of the organization's own return on Form 4506-A. However, they will only receive the copy that is "Open for Public Inspection." The publicly available copy will not include, for example, information that may identify a contributor and documents that were filed with the return, but are not open to public inspection. An organization, or its officers, may request a complete copy of the organization's own return by completing Form 4506, Request for Copy of Tax Return, and paying the applicable fee.

DVD

The IRS can provide copies of exempt organization returns on DVD. Requesters can order the complete set (for example, all Forms 990 and 990-EZ or all Forms 990-PF filed for a year) or a partial set by state or by month. If you are ordering a partial set on DVD, indicate the format (Alchemy or raw), state(s), and month(s) you are ordering. Sample DVD requests are not available for individual states. DVDs and sample DVDs are not available for individual exempt organizations. Complete information, including the cost, is available on the IRS website. Search *Copies of Scanned EO Returns Available* at www.irs.gov/Charities-&-Non-Profits/Copies-of-Scanned-EO>Returns-Available.

Formats

Alchemy. DVDs contain image files associated in an Alchemy database to simplify visual searching of the tax returns. All required Alchemy software is provided. This format is best for users who wish to examine returns visually. Individual state DVDs are only available in Alchemy format.

Raw. DVDs contain image files in Tag Image File (TIF) format for returns selected for the month or quarter requested. This format is best for users who intend to process the image files through their data software.

How Much Will It Cost?

You may inspect a return, report, notice, or exemption application at an IRS office free of charge.

If you want a photocopy of a return, report, notice, or an exemption application, see the chart below.

Note. The IRS will send you a bill for the photocopy cost. If your cost is over \$250, we will ask for payment in advance.

IF you are . . .	THEN the charge for paper copies is . . .
A commercial user	\$.20 per page
An educational institution, media, non-commercial scientific institution, or all other requesters	First 100 pages free, \$.20 per page thereafter

DVD requests and sample DVD requests must be prepaid. Please include your payment with your request. Search *Copies of Scanned EO Returns Available* at www.irs.gov/Charities-&-Non-Profits/Copies-of-Scanned-EO>Returns-Available for the cost of DVDs and sample DVDs. A check or money order for the fee should be payable to "United States Treasury."

Reminder. Fees for DVDs are updated in January of each processing year. Refer to IRS.gov to determine the required fee related to the processing year the request is submitted for. For example – Processing year 2015 DVD fees are updated January 2015.

Where To File

Use the following chart to determine where to fax or mail (depending on the service needed) Form 4506-A.

IF you want . . .	THEN file Form 4506-A with the . . .
To inspect a return, report, notice, or exemption application at an IRS office*	Internal Revenue Service Disclosure Scanning Operation - Stop 93A P.O. Box 621506, Atlanta, GA 30362-3006
To inspect a return, report, notice, or exemption application at IRS National Headquarters	Internal Revenue Service Attn: Freedom of Information Reading Room 1111 Constitution Avenue NW Washington, DC 20224
A copy of an exemption application, Form 1023, Form 1024, Determination Letter, or updated Determination Letter (includes all supporting documents)	Internal Revenue Service Attn: Correspondence Unit P.O. Box 2508, Room 4024 Cincinnati, OH 45201 Fax no. 513-263-3434
A copy of a return, report, or notice	Internal Revenue Service RAIVS Unit MS: 6716 Ogden, UT 84201 Fax no. 801-620-7896

*The office handling your request will contact you to schedule an appointment when the item is available for inspection.

How Long Will It Take?

Generally, it may take up to 60 days for us to process your request.

Specific Instructions

Line 1

Exempt or political organization. Enter the organization's official name under which exempt status was approved, address, and employer identification number. If you do not enter the official name, we may not be able to locate the requested form. Complete a separate Form 4506-A for each organization.

Line 2

Requester. Enter the requester's name, address, phone number, and the name of a contact person.

Line 3

Category of requester. Check the appropriate category of the requester. You **must** check a box.

Line 4

Reason for request. To avoid being charged the commercial rate, all requesters except commercial users must provide a reason for requesting the records and explain how the records will be used.

Lines 5-9

For each applicable form, check the box(es) for the item(s) you are requesting. You may request more than one form. For each form requested, check either the copy, inspection, DVD, or sample DVD box and enter the specific tax year(s) or period(s)

as indicated. If ordering a partial set on DVD or sample DVD, indicate the format, state(s), and month(s) requested. If ordering a sample DVD, check the sample DVD box, indicate the format, and write in the calendar year(s). Sample DVD requests are not available for individual states. Individual state DVDs are only available in Alchemy format.



Incomplete requests will be rejected.

Note. Tax returns are generally available only for 7 years from filing before they are destroyed in accordance with applicable provisions of law.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need the information to gain access to the return or other exempt or political organization IRS form you requested in our files and properly respond to your request.

The authority to ask for the information requested on this form is section 6104 and its regulations. You are not required to provide the information requested on this form. However, if you do not furnish the information, we may not be able to fulfil your request. Providing willfully false or fraudulent information may subject you to criminal penalties. Routine uses include disclosing the information to the Department of Justice for civil or criminal litigation. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws and to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. The time needed to complete and file Form 4506-A will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	6 min.
Learning about the law or the form	10 min.
Preparing the form	21 min.
Copying, assembling, and sending the form to the IRS	20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-A simpler, we would be happy to hear from you. You can send us comments by going to www.irs.gov/formspubs/, clicking on "More Information," and then clicking on "Give us feedback." You can also send your comments to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send Form 4506-A to this address. Instead, see *Where To File*.