Instructions for Form 4506-B

(November 2026)

Request for a Copy of Exempt Organization IRS Application or Letter

Department of the Treasury
Internal Revenue Service

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

Future Developments

For the latest information about developments related to Form 4506-B and its instructions, such as legislation enacted after this form and instructions were published, go to www.irs.gov/form4506ab.

What's New

How To Submit. How the Form 4506-B is submitted has been updated to accept only email submissions made by clicking the "Submit Form" button at the bottom of the form.

Exclusive use of Form 4506-B. Requests for copies of exemption applications and/or determination letters must be submitted using Form 4506-B. All other form or letter requests will not be accepted.

General Instructions

Purpose Of Form

Use Form 4506-B to request, under Section 6104, a copy of an exempt organization's exemption application or determination letter. Determination letters issued 2014 or later are available for inspection and printing on Tax Exempt Organization Search (TEOS) www.irs.gov/teos.

If you want a copy of an exempt or political organization's return, report, or notice, you can view exempt organization forms free of charge on Tax Exempt Organization Search (TEOS), www.IRS.gov/teos or complete Form 4506-A.

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 at www.irs.gov/polorgs.

If you want to determine if charitable contributions are deductible, use Tax Exempt Organization Search, www.irs.gov/teos.

Note. Exempt organizations must make their 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 provide the copies to you.

CAUTION

An organization, or its officers, may request a copy of the organization's own application on Form 4506-B. 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 application, but are not open to public inspection.

How Much Will It Cost?

If you want a photocopy of an exemption application or letter, 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,	$ .40 per page.
An educational institution, media, non-commercial scientific institution, or all other requesters,	First 100 pages free, $ .40 per page thereafter.

How To Submit

Submit Form 4506-B via email by completing the form then clicking the "Submit Form" button at the bottom of the page.

Adobe Reader. We use Adobe Acrobat PDF files to provide electronic access to our forms and publications. You will need to have the Adobe Reader software installed to submit this form. We recommend using the most recent version of Adobe Reader - available free from Adobe's website.

When submitting, saving, or printing a file, be sure to use the functionality of Adobe Reader rather than your web browser.

CAUTION

Requests for copies of exemption applications and/or determination letters must be submitted via Form 4506-B. All other form or letter requests will not be accepted.

Specific Instructions

Line 1

Requester. Enter the requester's name, phone number, and address.

Line 2

Exempt 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 or provide the requested item.

Complete a separate Form 4506-B for each organization.

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.

Line 5

Check the box(es) for the item(s) you are requesting. You may request more than one item. **Do NOT use this form to request copies of returns, reports or notices. Use Form 4506-A, Request for a copy of Exempt or Political Organization IRS Form.**

What we will send you

IF you check…	THEN we will send you…
Application for exemption	A copy of the most recently approved application for exemption submitted by the organization, along with all supporting documentation and the determination letter. This includes Form 1023, 1023-EZ, 1024, 1024-A etc. **Note**. If the organization previously filed for exemption under a different subsection or was previously granted exemption, revoked, and then filed for reinstatement, you will only receive the most recent application by checking this box. If you would like previous applications, you must check the "other" box and indicate this in the space provided.
Exemption determination letter only	Only the determination letter that was issued as a result of the most recently approved exemption application (Form 1023, 1023-EZ, 1024, 1024-A, etc.). **Note**. Determination letters issued 2014 or later are available on Tax Exempt Organization Search (TEOS). www.irs.gov/teos.
Affirmation letter	A letter with the current date affirming the current exempt status of the organization.
Other	The specific items you request on the lines provided. Use this box to request any other items that are publicly disclosable. Examples include, but are not limited to, group exemption requests, some requests made on Form 8940, and prior exemption applications. **Note**. Requests for "other" documents take longer to process and could result in significant delays.

CAUTION *Incomplete requests and requests for copies of documents not specified on this form (e.g., copies of returns, etc.) will be rejected.*

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 exempt organization IRS application or letter you requested in our files and properly respond to your request.

The authority to ask for the information requested on this form is Internal Revenue Code 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-B 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-B simpler, we would be happy to hear from you. You can send us comments by going to www.irs.gov/forms-pubs/comment-on-tax-forms-and-publications. 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-B to this address. Instead, see *Where To File*.