

**Issues of Interest to the General Public
about Exempt Organizations
Frequently Asked Questions
Updated September 7, 2010**

1. Can I take a deduction for a charitable contribution I make to any tax-exempt organization?

Only certain categories of exempt organizations are eligible to receive tax-deductible charitable contributions. These include most charities described in section 501(c)(3) of the Internal Revenue Code, and, in some circumstances, fraternal organizations described in section 501(c)(8) or section 501(c)(10), cemetery companies described in section 501(c)(13), volunteer fire departments described in section 501(c)(4), and veterans organizations described in section 501(c)(4) or 501(c)(19). In addition, contributions for exclusively public purposes to a State or its political subdivision (including an Indian tribal government treated as a state and certain political subdivisions of Indian tribal governments) may be deducted.

2. Are contributions to an organization deductible while the organization's application for exemption is pending?

Contributors to the organization do not have advance assurance of deductibility while the organization's application is pending. If the organization ultimately qualifies for exemption for the period in which the contribution is made, the contribution will be tax deductible by the donor. Alternatively, if the organization ultimately does not qualify for exemption, then the contribution will not be tax deductible.

To be exempt under section 501(c)(3), most organizations must file Form 1023 by the end of the 27th month after they were created. If an organization does so, and the application is approved, [charitable contributions](#) to it will be deductible back to the date of formation.

The effective date of tax-exempt status (and the deductibility of contributions) depends on whether the organization has:

- Timely filed Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, but has not yet received a letter recognizing its exempt status (explained above),
- [Filed Form 1023 later](#) than the prescribed time, or
- [Not filed Form 1023](#)

3. How can I determine if a particular organization is tax-exempt and eligible to receive tax-deductible contributions?

[Publication 78](#) provides a partial listing of organizations that have been recognized by the IRS as eligible to receive tax-deductible contributions. For information on other organizations that have been recognized by the IRS as tax-exempt organizations, you may call [IRS Customer Service](#) at 877-829-5500. You can also contact us through any of the other methods described in [Publication 557](#).

A contributor can also check an organization's exemption letter, which states the Code section that describes the organization and whether contributions made to the organization are deductible.

The IRS sometimes recognizes a group of organizations as tax-exempt if they are affiliated with a central organization. This avoids the need for each of the organizations to apply for exemption individually. For more information, see [Publication 4573, Group Exemptions](#). Subordinate organizations exempt under group rulings are not separately listed in Publication 78; see [Eligible Donees Generally Not Listed in Publication 78](#).

4. How can I obtain a copy of an organization's annual return or exemption application?

You have the right to inspect, and obtain a copy of, a tax-exempt organization's:

- annual information returns (e.g., Form 990);
- exempt status application materials; and
- notice of status under section 527(i).

in person at the organization's principal office, or its regional or district offices, during regular business hours. You may also request copies of such materials in writing. The organization may charge a reasonable fee to cover copying and mailing costs. **Note:** An organization that filed its application before July 15, 1987, is required to make the application available only if it had a copy of the application on July 15, 1987. See [Notice 88-120](#) for details.

You are entitled to inspect, or receive a copy of, any annual return for three years from the date the return was required to be filed (or, for an amended return, from the date it was filed). For more information, see our [frequently asked questions](#) on public disclosure, the [final regulations](#), or [Disclosure Requirements](#).

For exemption application materials, you are entitled to inspect, or receive a copy of, the organization's exemption application (Form 1023, 1024, or other document required to be filed), any papers filed in support of the application and any determination letter issued by the IRS with respect to the application.

You may also obtain copies of annual returns, exempt applications, or determination letters from the IRS by filing [Form 4506-A, Request for Public Inspection or Copy of Exempt or Political Organization IRS Form](#). A fee may be charged for copies. In addition, notices of status under section 527(i) are generally available for inspection and printing from the Internet at [Political Organization Filing and Disclosure](#). If an organization wants a complete copy of its Form 990 (one that includes donor information), it can file [Form 4506, Request for Copy of Tax Return](#). There is a fee of \$57.00 for each return copy.

Additional information

- [Public Inspection and Disclosure of Form 990-T](#)
- [Fee Schedule - Public Inspection of Exempt Organizations Material](#)

5. Can I get a list of donors to an organization?

The list of donors filed with Form 990 is specifically excluded from the information available for public inspection, except for donors to private foundations and political organizations.

6. What should I do if a section 501(c) organization will not let me see its Form 990 or 990-T returns or exemption application materials?

Write to IRS EO Classification, Mail Code 4910, 1100 Commerce Street, Dallas, TX 75242. Your letter should provide the name and address of the organization that refuses

to allow public inspection or provide copies of its documents, and request that the documents be made available for public inspection.

The Tax Exempt/Government Entities Division of the IRS will contact the organization and arrange a time during which the documents may be inspected. If the organization fails to provide the documents at the agreed upon time, statutory penalties may be assessed. For more information, see our [frequently asked questions](#), the [final regulations](#) or [Disclosure Requirements](#).

7. Where do I send complaints about the activities/operations of tax-exempt organizations?

If you believe that the activities or operations of a tax-exempt organization are inconsistent with its tax-exempt status, you may file a complaint with the Exempt Organizations Examination Division, at the following address:

IRS EO Classification
Mail Code 4910
1100 Commerce Street
Dallas, TX 75242

You may also use [Form 13909](#), *Tax-Exempt Organization Complaint (Referral) Form*, for this purpose. The complaint should contain all relevant facts concerning the alleged violation of tax law.

The IRS cannot advise you of any action it has taken or may take in response to a complaint. The confidentiality and disclosure provisions of the Internal Revenue Code preclude the Service from discussing matters relating to any activity it might undertake regarding the tax-exempt status of an entity with anyone other than the principal officers or authorized representatives of that entity. These provisions were enacted by Congress to protect the privacy of all taxpayers.

The IRS maintains an active examination program to ensure that tax-exempt organizations, as well as taxpayers, meet the requirements imposed on them by the Internal Revenue Code.

Additional information:

[Fact Sheet 2008-13](#), *IRS Complaint Process for Tax-Exempt Organizations*

8. What information can I receive about an exempt organization from the IRS?

In general, someone contacting the IRS may obtain only information about an exempt organization that is generally available to the public, unless an organization has submitted [Form 2848](#), *Power of Attorney and Declaration of Representative*, or [Form 8821](#), *Tax Information Authorization*. Only the following individuals may receive account specific information about an organization: an appointee or representative designated in a Form 8821 or Form 2848, a person designated by resolution of the organization's board of directors, or an officer or employee legally authorized to act on the organization's behalf.

Use [Form 4506-A](#) to obtain publicly available information about an exempt organization from the IRS. You may also purchase [copies of scanned exempt organizations returns](#) from the IRS.