

Exempt Organizations Annual Reporting Requirements – Public Disclosure and Availability of Exempt Organizations Returns and Applications

Questions about Requirements for Exempt Organizations to Disclose IRS Filings to the General Public

Tax-exempt organizations must make annual returns and exemption applications filed with the IRS available for public inspection and copying upon request. In addition, the IRS makes these documents available. The questions below relate to the public disclosure and availability of documents filed by tax-exempt organizations with the IRS.

1. In general, what public disclosure requirements apply to tax-exempt organizations?

In general, exempt organizations must make available for public inspection certain annual returns and applications for exemption, and must provide copies of such returns and applications to individuals who request them. Copies usually must be provided immediately in the case of in-person requests, and within 30 days in the case of written requests. The tax-exempt organization may charge a reasonable copying fee plus actual postage, if any. The IRS must also make this same information [publicly available](#).

2. What organizations are *tax-exempt organizations* for purposes of the law requiring that certain tax documents be disclosed and copies of those documents be provided to persons requesting them?

The law affects organizations exempt from federal income tax under Internal Revenue Code section 501(a) and described in section 501(c) and section 501(d). Examples of the type of tax-exempt organization to which the law applies include: charities, schools, labor organizations, business leagues, fraternities, social clubs, veterans organizations and voluntary employees' beneficiary associations. See [Types of Organizations](#) for more information about these organizations. It also applies to [political organizations exempt from taxation under section 527\(a\)](#).

This law does not apply to certain [split-interest trusts](#). Additionally, the law does not affect those organizations that are exempt under other provisions of the Code, for example farmers' cooperatives exempt under section 521, homeowners' associations exempt under section 528 and qualified state tuition programs exempt under section 529.

3. What tax documents must an exempt organization make available for public inspection and copying?

An exempt organization must make available for public inspection its exemption application. An exemption application includes the [Form 1023](#)

(for organizations recognized as exempt under Internal Revenue Code section 501(c)(3)), [Form 1024](#) (for organizations recognized as exempt under most other paragraphs of section 501(c)), or the letter submitted under the paragraphs for which no form is prescribed, together with supporting documents and any letter or document issued by the IRS concerning the application. A political organization exempt from taxation under section 527(a) must make available for public inspection and copying its [notice of status](#), Form 8871.

In addition, an exempt organization must make available for public inspection and copying its annual return. Such returns include [Form 990](#), *Return of Organization Exempt From Income Tax*, [Form 990-EZ](#), *Short Form Return of Organization Exempt From Income Tax*, [Form 990-PF](#), *Return of Private Foundation*, [Form 990-BL](#), *Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons*, and the [Form 1065](#), *U.S. Partnership Return of Income*.

A section 501(c)(3) organization must make available for public inspection and copying any [Form 990-T](#), *Exempt Organization Business Income Tax Return*, filed after August 17, 2006. Returns must be available for a three-year period beginning with the due date of the return (including any extension of time for filing). For this purpose, the return includes any schedules, attachments or supporting documents that relate to the imposition of tax on the unrelated business income of the charity. See [Public Inspection and Disclosure of Form 990-T](#) for more information.

An exempt organization is not required to disclose [Schedule K-1 of Form 1065](#) or [Schedule A of Form 990-BL](#). With the exception of private foundations, an exempt organization is not required to disclose the name and address of any contributor to the organization.

A political organization exempt from taxation under section 527(a) must make available for inspection and copying its report of contributions and expenditures on [Form 8872](#), *Political Organization Report of Contributions and Expenditures*. However, such organization is not required to make available its return on [Form 1120-POL](#), *U.S. Income Tax Return for Certain Political Organizations*.

4. What does the disclosure law require a tax-exempt organization to do?

An exempt organization must provide a copy of *covered tax documents* to an individual who makes a *written* or *in person* request at the organization's principal office. If the organization regularly maintains any regional or district offices having three or more employees, it must also respond to request submitted to any such office. *Covered tax documents* include, in

general, the organization's application for tax-exempt status and its annual returns for a period of three years beginning on the date the return is required to be filed. If the request is made in person, it will generally be honored on the day of the request; if it is written, then the organization generally has 30 days to respond. (A request that is faxed, e-mailed or sent by private courier is considered a written request.)

The organization may want to charge [reasonable copying costs](#) and the actual cost of postage before providing the copies. The law permits this. But the organization must provide timely notice of the approximate cost and acceptable form of payment within seven days of receipt of the request. Acceptable forms of payment must include cash and money order (for an in-person request) and certified check, money order, and personal check or credit card, for a written request.

5. What does the IRS consider to be a reasonable charge for copying costs, which an exempt organization may charge for copies of tax documents covered by public disclosure requirements?

A tax-exempt organization may charge a reasonable fee for providing copies, which is generally defined as the amount charged by the IRS for providing copies. Under [regulations](#), the IRS may not charge more for copies than the fees listed in the Freedom of Information Act (FOIA) fee schedule. In addition, although the FOIA fee schedule directs the IRS to provide the first 100 pages free, the regulations allow the exempt organization to charge a fee for all copies. For non-commercial requesters, the [FOIA schedule](#) currently provides a charge of \$.20 per page.

An organization may require payment before it provides copies, but must advise requesters of the total cost of the copies requested if adequate payment is not included with the request. The organization may also charge the actual postage costs it incurred to mail copies to the requester.

6. What are our organization's public disclosure obligations for the Form 990?

An exempt organization must make available for public inspection its annual information return (e.g., Form 990, Form 990-EZ). Returns must be available for a three-year period beginning with the due date of the return (including any extension of time for filing) or, if later, the date it is actually filed. For this purpose, the return includes any schedules and attachments that are filed with the form. Note, however, that an exempt organization, other than a [private foundation](#), need not disclose the name and address of any contributor. An organization is not required to provide a copy of its Form 990 if the organization has made that form publicly available (e.g., through Internet posting), but must nevertheless make the form available

for in-person inspection. For more information on public disclosure requirements, see [Form 990 instructions](#), Appendix D, *Public Inspection of Returns*; and [Frequently Asked Questions](#).

7. Are organizations that are not required to provide copies of their exemption applications also exempt from the requirement to provide copies of annual returns to requesters?

An organization whose exemption application was filed before July 15, 1987, and which lacked the exemption application on July 15, 1987, need not make a copy of the exemption application available. The requirement to provide a copy of the annual information return is separate from the requirement to provide of the exemption application. Tax-exempt organizations are required to provide copies of annual information returns even if they are not required to provide copies of the exemption application.

If an organization filed its exemption application after July 15, 1987, but is unable to find a copy, the organization may contact [Exempt Organizations Determinations](#) to request a copy of the application.

8. What disclosure laws apply to private foundations?

Private foundation returns ([Form 990-PF](#)) filed on or after March 13, 2000, generally are subject to the [same disclosure rules](#) as apply to other exempt organizations. [Unlike most exempt organizations](#), however, identities of contributors to a private foundation are not exempt from disclosure.

A private foundation must also make its exemption application, supporting documents and letters sent from the IRS available for public inspection, and provide copies of these documents in the same manner as other exempt organizations.

9. Is a tax-exempt organization required to disclose the names or addresses of its contributors?

A tax-exempt organization is generally not required to disclose publicly the names or addresses of its contributors set forth on its annual return, including [Schedule B](#) (Form 990, 990-EZ, or 990-PF). The regulations specifically exclude the name and address of any contributor to the organization from the definition of disclosable documents. Contributor names and addresses listed on an exempt organization's exemption application are subject to disclosure, however.

This general exclusion for contributor information on annual returns does not apply to [private foundations](#), or to political organizations described in section 527 of the Internal Revenue Code. Certain tax-exempt political or-

organizations are required to report the *name and address, and the occupation and employer (if an individual), of any person that contributes in the aggregate \$200 or more in a calendar year* on the Schedule A of [Form 8872](#). Tax-exempt political organizations may also be required to file [Form 990](#), including Schedule B. Political organizations must make both of these forms available to the public, including the contributor information.

10. Is there an exception to the requirement to that an exempt organization provide copies of its exemption application and annual returns?

A tax-exempt organization does not have to comply with individual requests for copies if it makes the documents *widely available* as described in the regulations. This can be done by posting the documents on a readily accessible World Wide Web site, either its own or on a database of exempt organization documents maintained by another organization. To be within this exception, however, the documents must be posted in a format that meets the criteria set forth in the regulations. In general, the format must exactly reproduce the image of the original document and allow an Internet user to access, download, view and print the posted document without the payment of a fee. One format that currently meets the criteria is Portable Document Format (.pdf). An organization that makes its documents widely available in this manner must advise requesters how to access the forms.

11. If an organization makes its documents *widely available*, must it make the documents available for public inspection?

Yes. Making documents *widely available* satisfies the requirement to provide copies of the documents. This requirement is separate from the requirement to make the documents available for public inspection. There is no exception (similar to the [widely available exception](#)) from the requirement to make documents available for public inspection.

12. What are the penalties for failure to comply with the disclosure requirements for exempt organizations tax documents, and who must pay them?

Responsible persons of a tax-exempt organization who fail to provide the documents as required may be subject to a penalty of \$20 per day for as long as the failure continues. There is a maximum penalty of \$10,000 for each failure to provide a copy of an annual information return. There is no maximum penalty for the failure to provide a copy of an exemption application.

13. If a request for copies of exempt organizations documents is not fulfilled, to whom may the requester complain?

The complaint should be addressed to:

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

See [Where Do I Send Complaints About Exempt Organizations](#) for more information.

14. What disclosures is a charitable organization required to make to its donors?

If a charitable organization receives a [quid pro quo contribution](#) of greater than \$75, it must provide the donor with a written disclosure statement. The written disclosure statement must inform the donor that the amount of the contribution that is deductible for federal income tax purposes is limited to the excess of the amounts of the contribution that is over the value of the goods or services provided by the organization. The written disclosure statement must also provide the donor with a good faith estimate of the value of the goods or services provided by the organization.

15. What disclosures must an exempt organization, other than a charity, make to its contributors?

If an exempt organization is ineligible to receive tax-deductible contributions, it must disclose that contributions or gifts are not deductible as charitable contributions when it [solicits contributions](#). In addition, a section 501(c)(4), 501(c)(5) or 501(c)(6) organization incurs a [proxy tax](#) on the amount of certain expenditures not disclosed to members who pay dues to the organization.

16. Is personal identifying information provided on an exempt organization return subject to public disclosure?

Yes. To protect personal information, [do not include](#) any personal identifying information not required by the IRS on your forms.

17. 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 Internal Revenue Code section 527(i).

in person at the organization's principal office, or its regional or district offices, during regular business hours. Unrelated business income tax returns filed by organizations exempt under Code section 501(c)(3) are also available. 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.

18. What should I do if an exempt 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. You may use [Form 13909](#) to supply this information.

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.

19. How will the public get access to information on the e-Postcard?

The public can [view](#) an individual organization's e-Postcard or [download](#) the entire data base of electronically filed e-Postcards at a disclosure site on the Charities and Non-Profits page of the IRS Web site. To locate the links to the disclosure site, go to www.irs.gov/eo, click on ". . .Form 990-N (e-Postcard)" and then scroll down to "Search for e-Postcards - Public Disclosure."

Questions about Requirements that the IRS Make Exempt Organizations Filings Available for Public Inspection and Copying

1. How can one get a copy of an organization's exemption application or annual information return from the IRS?

To request a copy of either the exemption application (including all supporting documents) or the annual information or tax return, submit [Form 4506-A, Request for Public Inspection or Copy of Exempt Organization IRS Form](#). Mail the form to the applicable IRS office listed below:

IF you want...	THEN file Form 4506-A with...
A copy of an exemption application	Internal Revenue Service Attn: Correspondence Unit P.O. Box 2508, Room 4024 Cincinnati, OH 45201 Fax: 513-263-3434
A copy of a return, report or notice	Internal Revenue Service RAIVS Unit Mail Stop 6716 Ogden, UT 84201 Fax: 801-620-7896
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

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

You may also [purchase](#) copies of scanned Forms 990, 990-EZ for IRC section 501(c)(3) organizations, and all 990-PF returns on CD-Rom from the Ogden Submission Processing Center.

In addition, notices of status under section 527(i) are generally available for inspection and printing from the Internet at www.irs.gov/polorgs . 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.

2. Is personal identifying information provided on an exempt organization return subject to public disclosure?

Yes. To protect personal information, [do not include](#) any personal identifying information not required by the IRS on your forms.

3. How will the public get access to information on the e-Postcard?

The public can [view](#) an individual organization's *e-Postcard* or [download](#) the entire data base of electronically filed *e-Postcards* at a disclosure site on the Charities and Non-Profits page of the IRS Web site. To locate the links to the disclosure site, go to [Tax Information for Charities & Other Non-Profits](#), click on ". . .Form 990-N (*e-Postcard*)" and then scroll down to "Search for *e-Postcards* - Public Disclosure."

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