

CURRENT REVENUE PROCEDURES PERTAINING TO EXEMPT ORGANIZATIONS

1956-2	1956-1 CB 1017	State chartered credit unions may file CUNA forms as application
1959-31	1959-2 CB 949	Establishing exemption of Canadian or Honduran organizations
1968-14	1968-1 CB 768	"Conformed copy" standards for application documents
1971-17	1971-1 CB 683	Effect of gross receipts from nonmembers — 501(c)(7)
1972-5	1972-1 CB 709	501(d) exemption applications
1972-50	1972-2 CB 830	Procedures for 4947(a)(1) trusts to obtain determinations on foundation status
1974-41	1974-2 CB 495	Election under 4942(h)(2) regarding treatment of qualifying distributions
1975-13	1975-1 CB 662	Public interest law firm fees [modified by 92-59]
1975-50	1975-2 CB 587	Private schools racially nondiscriminatory policies — recordkeeping
1976-10	1976-1 CB 548	Change of accounting period for group [see 79-3]
1976-34	1976-2 CB 656	Private foundation and operating foundation determinations and rulings
1976-47	1976-2 CB 670	PF Advance approval of employer related scholarship programs (modified 85-51)
1977-20	1977-1 CB 585	Extended reliance — community trust
1977-32	1977-2 CB 541	Company scholarship programs — reliance
1979-3	1979-1 CB 483	Change of accounting period for group [modifies 76-10]
1979-6	1979-1 CB 485	Labor returns as information returns
1979-8	1979-1 CB 92	Late filing of Form 990 – organizations ultimately determined to be private foundations
1980-27	1980-1 CB 677	Group exemption procedures [modified by 96-40]
1980-28	1980-1 CB 680	Court-determined exemption
1980-39	1980-2 CB 772	Company educational loan programs
1981-6	1981-1 CB 615	Contributors — "substantial and material change" in support [see 89-23]
1981-7	1981-1 CB 615	Unusual grants not requiring advance ruling
1981-65	1981-2 CB 690	Company scholarship programs — publicizing in newsletter
1982-2	1982-1 CB 367	Cy pres — state laws relating to 501(c)(3) dissolution provisions
1982-46	1982-2 CB 788	Obsoletes 66-30 regarding 501(c)(9) organizations
1983-23	1983-1 CB 687	List of exempt organizations not required to file Form 990 Information Return
1983-32	1983-1 CB 723	Return filing requirements for charitable and split-interest trusts
1984-36	1984-1 CB 510	Indian tribal governments — list of subdivisions
1984-37	1984-1 CB 513	Indian tribal government's — procedures for requesting determination on status
1984-47	1984-1 CB 545	Nonsubstantive amendments — 15-month rule under 508
1985-51	1985-2 CB 717	Company scholarship — 10% test of 76-47 and 80-39 clarified
1985-58	1985-2 CB 740	Change of accounting period by EO [see 97-27 for change of method]
1986-17	1986-1 CB 550	Indian tribal governments — obsoletes the two-year limit in 83-87 , 84-36 & 84-37
1986-43	1986-2 CB 729	Educational methodology
1987-51	1987-2 CB 650	Change of accounting method for 501(m) organizations
1989-23	1989-1 CB 844	Amplifies 81-6 for grant-making foundations
1990-12	1990-1 CB 471	Deductibility of payments when benefit received [amplifies Rev. Rul. 67-246]
1991-20	1991-1 CB 524	Guidelines for determining whether an organization is a "religious order"
1992-49	1992-1 CB 987	Low-cost items distributed to donors that have "insubstantial fair market value" [amplifies 90-12]
1992-59	1992-2 CB 411	Public interest law firm guidelines [supersedes 71-39]
1992-85	1992-2 CB 490	Relief under Reg. 301.9100-1
1992-94	1992-2 CB 507	Safe harbor under 4942 for certain grants to foreign grantees
1992-102	1992-2 CB 579	Insubstantial benefit limitations for contributions associated with charitable fundraising campaigns [modifies 92-49]
1994-17	1994-5 CB 457	Form 990 filing relief for certain foreign organizations [supplements 83-23]
1995-21	1995-1 CB 686	Treatment of 501(c)(5) associate member dues as UBI [modified by 97-12]
1995-48	1995-2 CB 418	Form 990 filing relief for governmental units/affiliates [supplements 83-23]
1996-10	1996-1 CB 577	Form 990 filing relief for church affiliated organizations [supplements 83-23]
1996-32	1996-1 CB 717	Safe harbor for organizations providing low-income housing to be charitable
1996-40	1996-2 CB 301	Annual group exemption reports to be filed in Ogden, Utah [modifies 80-27]
1997-12	1997-1 CB 631	Treatment of 501(c)(5) associate member dues as UBI [modifies 95-21]
1997-27	1997-1 C.B. 680	Changes in accounting periods and methods of accounting
1998-19	1998-1 CB 547	Application of 6033(e) to certain organizations [supersedes 95-35 & 95-35A]
2001-20	2001-9 IRB 738	Nonresident alien voluntary compliance program

2003-12	2003-4 IRB 316	Dissolution provision for 501(c)(3) orgs that request ruling under IRC 115(1)
2003-21	2003-6 IRB 448	Form 990 filing relief for certain U.S. possession orgs [supplements 83-23]
2007-27	2007-14 IRB 887	Safe harbor provisions for 527 organizations
2008-55	2008-39 IRB 768	Designating Indian tribal governments treated as <i>States</i> for certain purposes
2011-15	2011-3 IRB 322	Increasing 990/990-N filing threshold from \$25,000 to \$50,000
2011-33	2011-3 IRB 887	Reliance on IRS Publication 78 or on an extract from the IRS Business Master File, and clarification that IRS may give notice of revocation through an appropriate public announcement such as publishing in the Internal Revenue Bulletin or on the IRS website [modifies and supersedes 2009-32 and 82-39].
2011-36	2011-25 IRB 915	Reduced user fee for certain applications for reinstatement of tax-exempt status filed under 6033(j).
2011-52	2011-45 IRB 701	Inflation adjusted items for 2012.
2012-4	2012-1 IRB 125	Letter rulings, determination letters, closing agreements, etc.
2012-5	2012-1 IRB 169	Technical advice procedures
2012-8	2012-1 IRB 235	User fees
2012-9	2012-2 IRB 261	Procedures for exemption determination letters and rulings
2012-10	2012-2 IRB 273	Procedures for private foundation status determination letters and rulings
2013-4	2013-1 IRB	Letter rulings, determination letters, closing agreements, etc.
2013-5	2013-2 IRB	Technical advice procedures
2013-8	2013-1 IRB	User Fees
2013-9	2013-2 IRB	Procedures for exemption determination letters and rulings
2013-10	2013-2 IRB	Procedures for private foundation status determination letters and rulings

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