Rev. Proc. 68-14, 1968-1 C.B. 768

The Internal Revenue Service sets forth standards for acceptance of documents for purposes of section 501(a) of the Internal Revenue Code of 1954.

SECTION 1. PURPOSE.

The purpose of this Revenue Procedure is to state what the Internal Revenue Service will accept as a 'conformed copy' of a document within the meaning of section 1.501(a)-1(a)(3)(i) of the Income Tax Regulations.

SEC. 2. BACKGROUND.

Section 1.501(a)-1(a)(3)(i) of the regulations provides that an organization applying for exemption from Federal income tax under section 501 of the Internal Revenue Code of 1954 shall attach to its application a conformed copy of the articles of incorporation, declaration of trust, or other instrument of similar import, setting forth the permitted powers or activities of the organization, the bylaws or other code of regulations, and the latest financial statement showing the assets, liabilities, receipts, and disbursements of the organization.

SEC. 3. STANDARDS.

.01 A conformed copy of a document is a copy that agrees with the document it purports to copy. For the purpose of the above-cited regulation, a copy of a document is a 'conformed' copy if it contains all the provisions of the document as originally adopted and all amendments to it.

.02 A conformed copy may be handwritten, typed (original or carbon), printed, or produced by photographic or chemical processes.

.03 It is not necessary that the conformed copies be signed, but they must be accompanied by a declaration, signed by an officer authorized to sign for the organization, that they are complete and correct copies of the document they purport to copy. However, documents that are certified by an appropriate official of a state authority need not be accompanied by such declaration. A photographically or chemically reproduced copy of the certified document is also acceptable without the accompanying declaration if it clearly shows the certification.

.04 If the applicant is unable to secure a copy of any document as originally adopted (original articles of incorporation, declaration of trust, amendments, etc.), the Service will ordinarily accept a conformed copy of the document under which the organization is operating at the time of application. In such a case, the document must embody all the powers, principles, purposes, functions, and other provisions by which the organization currently governs itself. An authorized officer of the organization must affirm in writing the fact that the document (or documents) submitted does embody all such
information.