



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

11.3.9

FEBRUARY 7, 2025

EFFECTIVE DATE

(02-07-2025)

PURPOSE

- (1) This transmits the revised Internal Revenue Manual (IRM) 11.3.9, Disclosure of Official Information, Exempt Organizations.

MATERIAL CHANGES

- (1) Updated IRM 11.3.9.1.6(1), to correct the citation reference from IRM 11.3.18 to IRM 10.5.6, Privacy and Information Protection, Privacy Act.
- (2) Updated IRM 11.3.9.1.6(1), to remove the citation reference IRM 11.3.33 now found in IRM 7.28.2, Exempt Organizations Disclosure Procedures, Information Disclosure to State Officials Under IRC 6104(c) listed in related resources.
- (3) Updated IRM 11.3.9.2(12), to correct the citation reference from IRM citation 21.7.7.4.6 to IRM 21.7.7.4(5).
- (4) Updated IRM 11.3.9.2(12), to correct the citation reference from IRM citation 21.7.7.4.7 to IRM 21.7.7.4(5).
- (5) Updated IRM 11.3.9.2(18), to correct the citation reference from IRM 11.3.18 to IRM 10.5.6, Privacy and Information Protection, Privacy Act.
- (6) Updated IRM 11.3.9.6(2), to correct the citation reference from IRM 21.7.7.3 to IRM 21.7.7.5 Exempt Application Process.
- (7) Updated IRM 11.3.9.11(1), to correct the citation reference from IRM 21.7.7.3.7.1 to IRM 21.7.7.5.7.1 Commonly Requested Documents.
- (8) Updated IRM 11.3.9.13.1(2), to correct the citation reference from IRM 21.3.8.4.2 to IRM 21.3.8 Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations.
- (9) Updated IRM 11.3.9.16(3), to correct the citation reference from IRM 25.7.5 to IRM 25.7.1, Exempt Organizations Business Master File and Support Processing.
- (10) Updated Exhibit 11.3.9-2, the third table which provides information on related resources IRM citation 3.20.13.5.4.2 was updated to IRM 3.20.13.9.4.1 Media Requests.
- (11) Updated Exhibit 11.3.9-2, the third table which provides information on related resources IRM citation 3.20.13.5.4.3.1 was updated to IRM 3.20.13.9.4.2.1 Legislative Affairs (LA) Requests on Behalf of a Member of Congress (MC) or Senate.
- (12) Updated Exhibit 11.3.9-2, the third table which provides information on related resources IRM citation 3.20.13.5.7 was updated to IRM 3.20.13.9.7 Requests for Digital Data.
- (13) Updated naked links throughout the IRM.
- (14) Reviewed and updated the IRM where necessary for the following types of editorial changes: new organizational titles, legal citations, published forms and documents and web addresses.

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 11.3.9, Disclosure of Official Information, Exempt Organizations, dated August 1, 2023.

AUDIENCE

All Operating Divisions and Functions

RELATED RESOURCES

- (1) The *Disclosure and Privacy Knowledge Base - Home* (sharepoint.com)

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11.3.9
Exempt Organizations

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11.3.9.1
(02-07-2025)
Program Scope and Objectives

- (1) Purpose: Internal Revenue Code (IRC) 26 United States Code (USC) 6104(a)(1)(A) requires certain tax exempt organization documents maintained by the Internal Revenue Service (IRS), be open to inspection at such times and in such places as the Secretary of Treasury may prescribe. This IRM section provides guidance.
- (2) Audience: These procedures apply to all IRS employees, and contractors.
- (3) Policy Owner: The Director of Governmental Liaison, Disclosure and Safeguards (GLDS) is responsible for oversight of Disclosure policy.
- (4) Program Owner: The Disclosure office, under GLDS, is responsible for the Disclosure program and guidance. Each IRS organization is responsible for ensuring its employees are aware of and follow Servicewide Disclosure policy.
- (5) Primary Stakeholders: The following office has responsibility for disclosures of information available to the public under IRC 6104:
 - Tax Exempt and Government Entities (TE/GE), Exempt Organizations
 - Taxpayer Services (TS)

11.3.9.1.1
(12-05-2019)
Background

- (1) Consistent with statutory disclosure requirements, the IRS tries to keep the public informed about its operations. When a request for information is received, the requested material is made available to the extent that disclosure is not prohibited by statute and tax administration is not impaired by releasing the requested data.
- (2) IRC 6104 is a public disclosure statute that requires the IRS to make certain information from applications and returns filed by exempt organizations and employee plans be available for inspection. This IRM discusses exempt organizations. IRM 11.3.10 discusses employee plans.
- (3) TE/GE has formal access procedures in place to comply with the statute. Disclosure is not the primary point of contact for these types of requests.

11.3.9.1.2
(12-05-2019)
Authority

- (1) The following items govern the authority pertaining to the inspection/ release of exempt organization documents:
 - 26 USC 6104
 - 26 CFR 301.6104
 - 26 USC 6103
 - 26 USC 6110
 - FOIA, 5 USC 552
 - 26 USC 501
 - 26 USC 527
 - Delegation Order 7-2, found in IRM 1.2.2.8.2

11.3.9.1.3
(12-05-2019)
Responsibilities

- (1) This IRM is used by all IRS employees and contractors to help comply with the disclosure provisions of IRC 6104 pertaining to Exempt Organizations.
- (2) TE/GE is responsible for most activities relating to IRC 6104 and other code sections relating to exempt organizations. TE/GE has centralized many of these activities, especially the submission of applications, returns, and requests for copies of these documents.

- (3) TE/GE employees should consult with the Disclosure PPO Senior Disclosure Analyst for TE/GE and/or other employees as GLDS may direct, for disclosure concerns that are not clear under IRC 6104 or the regulations.
- (4) Disclosure provides training, advice, and assistance relating to the disclosure of tax returns and return information

11.3.9.1.4
(08-01-2023)

Program Controls

- (1) Business Units are responsible for establishing and documenting the program controls developed to oversee their program as well as ensuring employee compliance with all applicable elements of this IRM.

11.3.9.1.5
(02-07-2025)

Terms/Definitions/ Acronyms

- (1) The following is a list of the Terms and Definitions that are used in this IRM section:

Term	Definition
Disclosure	The making known to any person in any manner whatever a return or return information. See IRC 6103(b)(8) for the statutory definition.
Exempt Organization	A legally formed organization that is exempt from federal income taxation under IRC 501(a). The most common types are charitable, religious and educational organizations, civic associations, labor organizations, business leagues, social clubs, fraternal organizations and veterans' organizations.
Information Return	Any person engaged in a trade or business, including a corporation, partnership, individual, estate, and trust, who makes reportable transactions during the calendar year, must file information returns to report those transactions to the IRS.
Inspection	The terms "inspected" and "inspection" mean any review of a return or return information.
Return	Any tax or information return, declaration of estimated tax, or claim for refund required by IRC 6103 which is filed with the Secretary, including any amendment or supplement. See IRC 6103(b)(1) for the statutory definition.
Return Information	A taxpayer's identity, the nature, source, or amount of his income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, over assessments, or tax payments. See IRC 6103(b)(2) for the statutory definition.
Supporting Document	Any statement or document submitted in support of an application for a determination letter that is not specifically required by the application form or the IRS.

- (2) The following is a list of the Acronyms that are used in this IRM section:

Acronym	Definition
BMF	Business Master File

Acronym	Definition
CAS	Customer Account Services
CFR	Code of Federal Regulations
DO	Delegation Order
EIN	Employer Identification Number
EO	Exempt Organization
FOIA	Freedom of Information Act
GLDS	Governmental Liaison, Disclosure and Safe-guards
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
PL	Public Law
QSLPO	Qualified State or Local Political Organization
SSN	Social Security Number
TE/GE	Tax Exempt and Government Entities
TS	Taxpayer Services
USC	United States Code

11.3.9.1.6
(12-05-2019)

(1) The following table lists other sources of guidance on Exempt Organizations:

Related Resources

Resource	Title	Guidance
IRM 1.2.2.8.2	Authority to Issue Exempt Organization Determination Letters	TE/GE Delegation Order 7-2
IRM 3.20.12	Exempt Organizations Returns Processing, Imaging and Perfecting Exempt Organization Returns	Instructions for imaging Exempt Organization Returns.
IRM 3.20.13	Exempt Organizations Returns Processing, Exempt Organizations Photocopy Procedures	Procedures on filling requests for inspection of Exempt Organization (EO) returns

Resource	Title	Guidance
IRM 7.28.2	Exempt Organizations Disclosure Procedures - Information Disclosure to State Officials Under IRC 6104(c)	Provides procedures for making disclosures (notice and other information concerning certain determinations) to appropriate State officials under IRC 6104(c)
IRM 11.3.2	Disclosure to Persons with a Material Interest	Provides guidance on who may access information not publicly available under IRC 6104
IRM 11.3.3	Disclosure to Designees and Practitioners	Provides guidance regarding designee and practitioner access to information not publicly available under IRC 6104
IRM 11.3.4	Congressional Inquiries	Provides guidance on Congressional Inquiries for Exempt Organization information
IRM 11.3.13	Freedom of Information Act	Provides information, instructions, guidelines and procedures regarding the Freedom of Information Act
IRM 10.5.6	Privacy and Information Protection, Privacy Act	Provides the provisions on Privacy Act Access and Amendment of Records
IRM 21.3.8	Taxpayer Contacts - Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	Provides guidance for TE/GE telephone assistants
IRM 21.7.7	Exempt Organizations and Tax Exempt Bonds	Provides commonly requested forms under IRC 6104(a)(1)(A) and (b)
IRM 25.7.1	Exempt Organizations/Business Master File and Support Processing	Provides procedures and instructions for identifying and processing Exempt Organization data posted to the Exempt Organizations/Business Master File (EO/BMF)

11.3.9.2
(12-05-2019)

**Authority for Inspection
of Material Relating to
Exempt Organizations**

- (1) Title 26 Code of Federal Regulations (CFR) 301.6104 sets forth the IRS's interpretation of the provisions and procedures for making Title 26 U.S. Code (IRC) 6104 information available for inspection.
- (2) The intent of Congress in allowing for the public inspection of information governed by IRC 6104(a), (b), and (d) was to enable the public to scrutinize the activities of tax exempt organizations and trusts. Congress intended that these organizations and trusts be subject to a certain degree of public accountability in view of their privileged tax status and because the public has a right to know for what purposes their contributions are being or will be used.
- (3) IRC 6104(a)(1)(A) and 26 CFR 301.6104(a)-1 requires the IRS to make available for inspection the following:

- a. The approved application for exemption of any organization or trust described in IRC 501(c) or (d) determined by the IRS to be exempt from taxation under IRC 501(a) for any taxable year;
 - b. The approved notice of status of an organization under IRC 527(i);
 - c. Any documents filed in support of such application or notice; and
 - d. Any letter or other document issued by the IRS pertaining to the application or notice, if the application or notice was filed November 1, 1976 or thereafter.
- (4) Additionally, the IRS must furnish, upon request, a statement indicating the subsection and paragraph of IRC 501 that describes the exempt organization or trust. However, the disclosure of certain information relating to trade secrets, patents, processes, style of work or apparatus of an organization, or national defense information may be restricted. For a description of the documents available for disclosure and further explanation of disclosure limitations, see IRM 11.3.9.4 through IRM 11.3.9.7.
- (5) Public Law (P.L.) 106-230 requires IRS to make Form 8871, Political Organization Notice of Section 527 Status, and Form 8872, Political Organization Report of Contribution and Expenditures, available for inspection.

Note: On November 2, 2002, P.L. 107-276 was enacted, amending IRC 527 and IRC 6104. The law returns the disclosure status of Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, to its pre-July 1, 2000 status. Thus, Form 1120-POL is no longer a disclosable document.

- (6) IRC 6104(a)(2) requires the IRS, pursuant to regulations, to disclose to the congressional committees, described in IRC 6103(f), upon written request, the approved application for tax exemption of any organization or trust described in IRC 501(c) or (d), the notice of status of any political organization exempt from taxation under IRC 527, and any other papers that may have been gathered, received, or developed by the IRS concerning such application. To the extent that the requested information is not otherwise available for inspection under IRC 6104, the requirements of IRC 6103(f) must be complied with prior to release of information to a congressional committee. For more information, see IRM 11.3.4, Congressional Inquiries.
- (7) IRC 6104(b) and 26 CFR 301.6104(b)-1 requires the IRS, pursuant to regulations, to make available for inspection information required to be furnished by IRC 6033 and 6034. Certain contributor and coding information may, however, be withheld. For a description of documents commonly requested and further explanation of the disclosure limitations, see IRM 11.3.9.3, IRM 11.3.9.9, and IRM 11.3.9.11. Additionally, pursuant to P.L. 110-172, the Tax Technical Corrections Act of 2007, the IRS is required to make Form 990-T, Exempt Organization Business Income Tax Return, of IRC 501(c)(3) organizations available for inspection. This provision is effective for Form 990-T filed after August 17, 2006. The Form 990-T return includes any schedules or attachments that relate to the tax on unrelated business income. If the schedule or attachment to the Form 990-T does not relate to the tax on unrelated business income, it is not disclosable.
- (8) IRC 6104(c) and 26 CFR 301.6104(c)-1 permits the IRS to disclose to State Attorneys General, state tax officials, and other state charity regulators information regarding IRC 501(c)(3) organizations or applicants for recognition of IRC 501(c)(3) status, including the following:

- a. Proposed and final denials and revocations of recognition of tax exempt status,
- b. Terminations of an organization's existence, and
- c. Lists of applicants for recognition of tax-exempt status.

Certain other information also may be disclosed regarding IRC 501(c)(3) organizations and other organizations described in IRC 501(c). IRC 6104(c) disclosures are generally processed by designated TE/GE EO employees.

Note: Changes in the law now require state agencies receiving information under IRC 6104(c) to be subject to safeguards under IRC 6103(p)(4). In addition, pursuant to IRC 6103(p)(3)(A), the information previously provided under this section is now required to be accounted for. For more information, see IRM 7.28.2, EO Disclosure Procedures - Information Disclosure to State Officials Under IRC 6104(c).

- (9) IRC 6104(d) and 26 CFR 301-6104(d)-1 requires that certain annual returns, reports, applications for exemption, and notices of status be available for public inspection. Generally, the exempt organization is responsible for making these documents available for inspection, at its principal office and local or field offices having three or more employees. Documents available for inspection include the following:

Form Number	Description
Form 990	Return of Organization Exempt from Income Tax
Form 990-EZ	Short Form Return of Organization Exempt From Income Tax, filed after December 31, 1996
Form 990-PF	Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation
Form 990-T	Exempt Organizations Business Income Tax Return, filed by section 501(c)(3) organizations after August 17, 2006. See IRM 11.3.9.2(7) for additional information.)
Form 1023	Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, including any document filed in support of such application and any letter or other document issued by the IRS pertaining to such application

Form Number	Description
Form 1024	Application for Recognition of Exemption Under Section 501(a), or for determination under Section 120 of the Internal Revenue Code including any document filed in support of such application and any letter or other document issued by the IRS pertaining to such application
Form 1024-A	Application for Recognition of Exemption under Section 501(c)(4) of the Internal Revenue Code, including any document filed in support of such application and any letter or other document issued by the IRS pertaining to such application
Form 1023/1024	Application filed before July 15, 1987, only if it had a copy of the application on July 15, 1987
Form 8871	Political Organization Notice of Section 527 Status Effective 11/2/2002, Form 8871 must be filed electronically.
Form 8872	Political Organization Report of Contributions and Expenditures relating to political organizations

Note: Under Section 1313 of Public Law 104-168 (Taxpayer Bill of Rights 2), if a request for a document required to be provided is made in person, the organization must make an immediate response. If the response is to a written request, the organization must provide the requested copies within 30 days.

- (10) Disclosure of contributors to exempt organizations and political organizations vary. In the case of an organization that is not an IRC 509(a) private foundation or an IRC 527 political organization, the disclosure of the above documents, or other IRC 6104(d) documents, does not include disclosure of the name or address of any contributor to the organization, disclosure of copies referred to in IRC 6031(b), or any information the Secretary withheld under IRC 6104(a)(1)(D). IRC 6104(a)(1)(D) authorizes the withholding of trade secrets, patent protected material, process, style of work or apparatus if it is determined that public disclosure would adversely affect the organization.
- (11) Public Laws 106-230 and 107-276 made a number of changes to the filing requirements for IRC 527 Political Organizations. Due to these changes:
 - a. A political organization must file Form 1120-POL if the organization has a taxable income over \$100.
 - b. A political organization whose annual gross receipts are normally more than \$25,000 must file a Form 990 or Form 990-EZ unless the organiza-

tion is a “qualified state or local political organization (QSLPO),” as defined by IRC 527(e)(1). If the organization is a QSLPO, the Form 990 or Form 990-EZ is required if the annual gross receipts are normally more than \$100,000.

- c. A political organization may be required to file Form 8871 or Form 8872.

Note: IRM 21.3.8.14, IRC 527 Organizations, provides additional information on IRC 527 filing requirements.

- (12) Political organizations may be required to file Form 8871 and Form 8872. If Form 8871 and Form 8872, including Schedules A and B are required to be filed, the IRS will make the forms available for public inspection. Schedule A requires the name, employer, occupation, amount of each contributor, and an aggregate year-to-date amount for each contributor. Schedule B requires similar information for each recipient of the organization’s funds. Political organizations may choose to report amounts without providing all required information (or provide incorrect information) and pay the amount specified in IRC 527(j) (currently a 35% penalty on these amounts). The forms and instructions provide additional information. Organizations that have, or expect to have, either contributions or expenditures exceeding \$50,000 must file required reports in electronic form. IRS is required to make available to the public on the internet a searchable database of all political organizations that file a Form 8871 or a Form 8872 with the IRS no later than 48 hours after receipt of such notice or report, whether received electronically or in paper format. (See (13) below for additional details.) Additionally, the organization must make these forms available at its principal office and at each of its local and field offices having more than three paid employees. Technical questions relating to Forms 8871 and 8872 can be referred to the TE/GE Customer Account Services (CAS). See IRS.gov for TE/GE contact information: <https://www.irs.gov/charities-non-profits/contact-irs-exempt-organizations>. For more information on these forms and requirements, see IRM 21.7.7.4(5), *Form 8871*, Political Organization Notice of IRC 527 Status, and IRM 21.7.7.4(5), *Form 8872*, Political Organization Report of Contributions and Expenditures.

- (13) Public law 107-276 requires that information from the notices (Form 8871) and the reports (Form 8872) be made available to the public on the internet in a database that is searchable by the following items:

- a. Names, states, zip codes, custodians of records, directors, and general purposes of the organization,
- b. Entities related to the organizations,
- c. Contributors to the organizations,
- d. Employers of such contributors,
- e. Recipients of expenditures by the organizations,
- f. Ranges of contributions and expenditures, and
- g. Time periods of the notices and reports.

Note: The database is required to be downloadable. The website at the following location: *Political organization filing and disclosure* was created for this purpose.

- (14) To the extent IRC 6104(a)(1)(A) and 6104(b) specifically provide for the disclosure of exempt organization information, other disclosure provisions (e.g., IRC 6103, 6110, the FOIA, and the Privacy Act) do not apply.

- (15) However, information concerning exempt organizations and trusts (or organizations and trusts that have applied for tax exempt status) whose disclosure is not specifically addressed by IRC 6104(a)(1)(A) or 6104(b) may be disclosed, if authorized by IRC 6103, 6110, FOIA, or the Privacy Act.
- (16) If a member of the public requests information that is governed by IRC 6103 refer for appropriate instructions to IRM 11.3.2, Disclosure to Persons with a Material Interest, or IRM 11.3.3, Disclosure to Designees and Practitioners.
- (17) If a member of the public requests information (other than information governed by IRC 6104) pursuant to the provisions of IRC 6110 or FOIA, refer to IRM 11.3.13, Freedom of Information Act.
- (18) Information on access to records under the Privacy Act can be found in IRM 10.5.6, Privacy and Information Protection, Privacy Act.

11.3.9.3
(12-05-2019)
Commonly Requested Documents

- (1) In view of the Congressional intent that the activities of exempt organizations and trusts be known to the public, IRS employees should, to the extent it is administratively feasible, attempt to comply with requests for inspection of disclosable information even though the information is contained in a document that is not specifically available for inspection under IRC 6104.

Example: A form or document can be open for inspection although it is not specifically described in IRC 6104(a) and (b). The determination to disclose a form or document can be based upon the fact that the information contained therein is found in the application for exemption or annual information return that is available for public inspection under IRC 6104(a) and (b).

- (2) Consult with Counsel before releasing information or forms not specifically mentioned in the IRC or regulations.
- (3) The most commonly requested documents that are made available for public inspection in accordance with IRC 6104(a)(1)(A) and IRC 6104(b) are the following:
 - Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, and supporting documents. (Approved applications only)
 - Form 1024, Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120, and supporting documents. (Approved applications only)
 - Form 1024-A, Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code, and supporting documents. (Approved applications only)
 - Form 990, Return of Organization Exempt from Income Tax, and attachments that are required to be filed with the IRS, except for the names and addresses of contributors. The amounts of contributions and bequests are also disclosed unless such amounts could reasonably be expected to identify any contributor.
 - Form 990-EZ, Short Form Return of Organization Exempt from Income Tax, and attachments that are required to be filed with the IRS, except for the names and addresses of contributors. The amounts of contributions and bequests are also disclosed unless such amounts could reasonably be expected to identify any contributor.

- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, and attachments required to be filed.
- Form 4720, Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the IRC, filed by foundations.

Note: Forms 4720 filed by individuals or organizations other than private foundations are not subject to the disclosure provisions of IRC 6104.

Note: Specific data may need to be redacted/restricted from the documents listed above, prior to providing to the public.

Note: For a more comprehensive list of commonly requested forms, see IRM 3.20.12.2.1 Public Inspection of Annual Returns and Applications for Tax Exempt Status.

(4) Listed below are documents that are not to be disclosed except as provided by IRC 6103:

- Form 4720, Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the IRC, filed after December 31, 1976, by individuals

Note: Form 4720 filed by foundations are subject to disclosure under IRC 6104.

- Form 990-T, Exempt Organization Business Income Tax Return, filed before August 17, 2006

Note: Form 990-T of IRC 501(c)(3) organizations filed after August 17, 2006 are available pursuant to an amendment made by the Tax Technical Corrections Act of 2007. See IRM 11.3.9.2(7) for additional information.

- Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation

Note: Form 5768 is available when submitted as part of the Form 1023 application package.

- Form 6069, Return of Excise Tax on Excessive Contributions of Black Lung Benefit Trust
- Form 990-BL, Information and Initial Excise Tax Return for Black Lung Benefits Trusts and Certain Related Persons, Part 4
- Form 990-BL, Schedule A, Initial Excise Taxes on Black Lung Benefit Trusts and Certain Related Persons Under Sections 4951 and 4958 of the Internal Revenue Code
- Form 990-BL, Confidential business information such as schedules and other similar data filed with the form
- Form 1120-C, U.S. Income Tax Return for Cooperative Associations

Note: Form 1120-C was previously named 990-C, Farmer's Cooperative Association Income Tax Return, before 12/31/2006.

- Form 1023, pending or denied application for tax exemption

Note: Proposed denials and final denials may be available to state charity regulators under IRC 6104(c).

- Form 1024, pending or denied application for tax exemption

Note: Proposed denials and final denials may be available to state charity regulators under IRC 6104(c).

- Form 1024-A pending or denied application for tax exemption

Note: Proposed denials and final denials may be available to state charity regulators under IRC 6104(c).

- Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations

See Exhibit 11.3.9-2. for summary information about what can and cannot be released pursuant to IRC 6104.

11.3.9.4 (12-05-2019) **Applications for Exemption**

- (1) A Form 1023, or Form 1023-EZ, is required to be filed by an organization seeking tax exempt status under IRC 501(c)(3).
- (2) A Form 1024 is required to be filed by many of the other organizations or trusts seeking tax exempt status under IRC 501(a).
- (3) A Form 1024-A is required to be filed by an organization seeking tax exempt status under IRC 501(c)(4).
- (4) A Form 1028, Application for Recognition of Exemption, is required to be filed by an organization seeking tax exempt status under IRC 521.
- (5) If no form is prescribed, an application letter is filed following the guidelines in Revenue Procedure 2007-52.
- (6) Exhibit 11.3.9-1 gives a detailed explanation of the various paragraphs of IRC 501(c) and IRC 501(d), and other sections under which tax exempt status can be granted. This Exhibit also provides a description of the meaning of each paragraph under IRC 501(c) and IRC 501(d), the type of activities for each organization, and the type of return that may need to be filed.

11.3.9.4.1 (12-05-2019) **Documents Required to be Submitted by Applicants**

- (1) If the applicant has filed Form 1023, Form 1024, or Form 1024-A, the application for exemption includes all documents and statements required to be filed with such form.
- (2) With respect to an organization for which no application for exemption form is prescribed, the application for exemption includes the following:
 - a. The application letter and 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,
 - b. The by-laws or other code of regulations,
 - c. Statements showing the character of the organization, the purpose for which it was organized, or its actual activities, and
 - d. The latest financial statement showing the receipts and expenditures for the current year and the three preceding years (or for the number of years the organization was in existence).

Note: A balance sheet must be included for the most recent period.

- (3) Every attachment should show the organization's name, address and Employer Identification Number (EIN). It should also state that it is an attachment to the

application and identify the part and line item number to which it applies. However, this is not a requirement so identifying information may not actually be present on attachments.

- (4) With respect to a mutual insurance company, the application of exemption, in addition to the statements or documents required to be submitted by the form, includes copies of the policies or certificates of membership issued by such company. It must also show whether any of its income may be credited to surplus or may inure to the benefit of any private shareholder or individual and whether it is in compliance with the law relating to loans, investments and dividends.
- (5) With respect to a title holding company described in IRC 501(c)(2), if the organization for which title is held has not been specifically notified in writing by the IRS that it is exempt under IRC 501(a), then the title holding company's application for exemption must include all statements or documents required for the application for exemption of the organization for which title is held. The title company's application must also include the statements and documents required by the application form.
- (6) With respect to a state chartered credit union described in IRC 501(c)(14), the application for exemption, in addition to the statements and documents indicated in (2) above, includes a statement indicating the date and state of incorporation and showing that the state credit union law with respect to loans, investments, and dividends is being complied with.
- (7) The term an "application for exemption" does not include a request for a ruling as to whether a proposed transaction is a prohibited transaction under IRC 503, nor does it include any other request for a ruling or determination letter as to the effect on the organization's exempt status of a proposed transaction or a change in purposes or operations.
- (8) If an organization receives an adverse determination letter, it may request Appeals office consideration. The organization must send its request to the EO Determinations Quality Assurance Manager within 30 days from the date of the adverse letter. The request must state whether it wishes an Appeals office conference. See Pub 892 , How to Appeal an IRS Determination on Tax-Exempt Status, for additional information.

11.3.9.5 (06-26-2012) **Supporting Documents**

- (1) A "supporting document," with respect to an application for tax exemption, means any statement or document, submitted by an organization or trust in support of its application. Thus, a supporting document is a document other than that which is described to be part of an "application for exemption" in IRM 11.3.9.4.1.
- (2) Examples of supporting documents are the following:
 - a. Exhibits (including books, pamphlets, leaflets, or other printed material),
 - b. Legal briefs,
 - c. Statements of contention, or
 - d. Other papers that the organization may submit to explain its arguments for qualifying for tax exempt status including any information provided in response to a request from the IRS subsequent to the filing of the application.

11.3.9.6
(12-05-2019)
**Withholding Certain
Information**

- (1) In accordance with IRC 6104(a)(1)(D), an organization or trust applying for exemption or whose application for exemption is open for public inspection under IRC 6104(a)(1)(A), may request in writing that certain information contained in its application or supporting documents be withheld from inspection. This is because the information relates to a trade secret, patent, process, style of work or apparatus of the organization or trust that would adversely affect the organization. The request should clearly identify the material desired to be withheld and specify the reasons why the disclosure would adversely affect the organization or trust.
- (2) TE/GE has authority to issue determinations under IRC 6104(a)(1)(D). For more information, see Delegation Order 7-2 in IRM 1.2.2.8.2, Authority to Issue Exempt Organization Determination Letters. IRM 21.7.7, Business Tax Returns and Non-Master File Accounts - Exempt Organizations and Tax Exempt Bonds, provides additional information on exempt organizations. IRM 21.7.7.5, Exempt Application Process, provides the exemption application process, including where to send such applications. For questions regarding TE/GE determinations, see [www.irs.gov](https://www.irs.gov/charities-non-profits/contact-irs-exempt-organizations) for TE/GE contact information (<https://www.irs.gov/charities-non-profits/contact-irs-exempt-organizations>).
- (3) While a request for withholding is being considered, inspection of that particular material is prohibited, even though the application may have been approved.
- (4) In accordance with IRC 6104(a)(1)(D), the IRS will withhold any information submitted with an application if public disclosure would adversely affect the national defense.
- (5) An application for exemption and supporting documents are not available for inspection if the application for exemption is pending, per 26 CFR 301.6104(d)-1 and (b)(3)(iii)(A), or if exempt status has been denied, per IRC 6103. However, denied EO determination rulings and related material may be disclosed in redacted form pursuant to IRC 6110. See IRM 11.3.9.9, Determinations and Rulings Under IRC 6110.

11.3.9.7
(12-05-2019)
**Letters or Documents
Issued by the Service**

- (1) IRC 6104(a)(1)(A) and 26 CFR 301.6104(a)-1, requires the IRS to disclose the letters or other documents issued by the IRS regarding an approved application for exemption but only if the application was filed on or after November 1, 1976.
- (2) The letters and documents to be disclosed include but are not limited to the following:
 - a. Favorable determination letters,
 - b. Technical advice memoranda relating to an approved or subsequently approved application, and
 - c. Preliminary letters proposing a denial in cases where the organization was later granted tax exempt status on the basis of such application.
- (3) For approved applications filed prior to November 1, 1976, only those determination letters which are on form letters or "L" type letters are open for public inspection. These determination letters are available for public inspection because the only information included in such letters is the Code section which describes the organization or trust. The disclosure of this information is authorized by IRC 6104.

- (4) Other determination letters issued prior to November 1, 1976, include return information, the disclosure of which is not authorized by IRC 6104. Disclosure of such letters is governed by IRC 6103.
- (5) These documents are provided when Form 4506-A Copy of Exempt or Political Organization IRS Form, is submitted to TE/GE.

11.3.9.8
(12-05-2019)

Inspection of Approved Applications and Related Documents

- (1) A request for inspection of an exemption application and other documents described in IRM 11.3.9.4 and IRM 11.3.9.6 must be written and describe the material desired in reasonably sufficient detail as to enable the IRS to locate the material. At a minimum, the name and address of the organization should be furnished. Form 4506-A, Copy of Exempt or Political Organization IRS Form, should be used for this purpose.
- (2) Applications and related documents filed prior to January 1, 1948, have been destroyed pursuant to Congressional authority and, therefore, are not available for inspection.
- (3) Only approved applications and related documents are open to public inspection. However, certain material that may be found in approved applications should be withheld. (IRM 11.3.9.5. and IRM 11.3.9.11).
- (4) If an application is pending or denied or if no application has been submitted, neither the application and related documents, nor the fact that an organization has not submitted an application for exemption can be disclosed under IRC 6104. Responses to requests for such information from the public should state only that, "We have no record that the organization is a tax-exempt organization under 501(a) of the Internal Revenue Code by virtue of an approved application; therefore, we have no documents responsive to your request."
- (5) An application and other available documents for an organization or trust which is tax-exempt for "any taxable year" is available for public inspection. Even if the organization or trust dissolves, or its exempt status is revoked in a later year, the application and other related documents which are described in IRC 6104 remain open for inspection. However, the specific reason why an organization is no longer tax-exempt may not be disclosed to the public.

11.3.9.9
(12-05-2019)

Determinations and Rulings Under IRC 6110

- (1) IRC 6110 requires that, subject to certain deletions, Determination Letters and Rulings not covered by IRC 6104 must be made available for inspection.
- (2) Rulings and determination letters that are not public pursuant to IRC 6104 are generally available for inspection, with identifying and other details removed, under IRC 6110. This includes, among other things, rulings and determination letters denying recognition of tax exempt status, as well as rulings and letters revoking a favorable determination after examination.
- (3) The determination letters and rulings available under IRC 6110 have had identifying details removed and are indexed by the Code section at issue and a nine digit identifying number. These letters are available, after editing, in the FOIA Library on the IRS website at: *IRS Freedom of Information Act*.

11.3.9.10
(12-05-2019)

Statement of Exempt Status

- (1) In addition to having the opportunity to inspect material relating to tax exempt organizations or trusts, a person may request per 6104(a)(1)(A) and 26 CFR 301.6104(a)-1(h) a statement setting forth the following information:

- a. The subsection and paragraph of IRC 501 (or the corresponding provision of any prior revenue law) under which an organization or trust has been determined to be exempt from taxation and
 - b. Whether the organization or trust is currently held to be exempt.
- (2) The request for the statement of exempt status may be made orally or in writing. Oral requests are made to TE/GE CAS. See IRS.gov for TE/GE contact information: *Tax Exempt and Government Entities: Resources for Small Entities and Self-Employed*

11.3.9.11
(12-05-2019)
**Inspection of Certain
Information Returns**

- (1) The information included on certain annual information returns of organizations and trusts that are exempt or seeking exempt status, or information required to be filed therewith, is required to be made available for inspection under the authority of IRC 6104(b).

Note: The most commonly requested documents are identified at IRM 11.3.9.3 and IRM 21.7.7.5.7.1, Commonly Requested Documents.

- (2) This disclosure authority pertains to any information required to be filed by these organizations or trusts in accordance with IRC 6033 and IRC 6034.
- (3) Prior to January 1, 1970, only information furnished on Part II of Schedule A, Form 990-H, filed pursuant to IRC 6033(b) by certain exempt organizations, and on Form 1041-A, filed pursuant to IRC 6034 by trusts claiming charitable, etc., deductions under IRC 642(c), was required to be made available for inspection under IRC 6104(b). This information is still available upon request to the extent that it has not been destroyed in accordance with the IRS's Records Retention Schedule.
- (4) The amendments to IRC 6104(b) enacted by the Tax Reform Act of 1969 also authorized the disclosure of additional information required to be furnished to the IRS by these organizations and trusts after December 31, 1969.

11.3.9.11.1
(12-05-2019)
**Requests for Form 990
Series Returns**

- (1) The information required to be furnished on, or filed with 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, and supporting documents filed after December 31, 1969, may be made available for inspection upon written request. Form 4506-A, Copy of Exempt or Political Organization IRS Form, should be used for this purpose. Oral requests will not be honored.

Note: Form 990-T of IRC 501(c)(3) organizations filed after August 17, 2006 are also available for inspection. See IRM 11.3.9.2(7) for additional information.

- (2) These requests must include the name and address of the organization which filed the return, the type of return, and the years involved.

11.3.9.12
(12-05-2019)
**Information Subject to
Deletion**

- (1) Per 6104(d)(3)(A) and 26 CFR 301.6104(b)-1(b), contributor names and addresses and some contribution amounts must be redacted from certain returns before the returns are open to inspection.
- (2) In general, the names and addresses of contributors to an organization other than a private foundation shall not be available for inspection.

Exception: Except as provided in (4) below, names and addresses of contributors to private foundations are open to inspection.

Exception: For political organizations, names, addresses, and additional information provided on Form 8871, Political Organization Notice of Section 527 Status, and Form 8872, Political Organization Report of Contributions and Expenditures, are open to inspections. For more information, see *Tax Information for Political Organizations*

- (3) The amounts of contributions and bequests to an organization shall be available for inspection unless the disclosure can reasonably be expected to identify any contributor.
- (4) Except as provided in (5) below, amounts of contributions to a private foundation shall be available for inspection. Grant or grantor information listed on a return is not considered to be information regarding contributions and is open to inspection.
- (5) The names, addresses, and amounts of contributions or bequests of persons who are not U.S. citizens to a foreign private foundation which from the date of its creation has received at least 85 percent of its support (other than gross investment income) from sources outside the U.S. (see IRC 4948(b)), shall not be made available for inspection.

11.3.9.13
(12-05-2019)

Disclosable Information

- (1) Certain exempt organization and trust returns that are required to be made available for inspection under IRC 6104(b) bear the social security numbers of individuals. The IRS generally does not request social security numbers of individuals on Form 990 series returns. There is no IRC 6103 or Privacy Act violation if the IRS discloses this information, that is often provided unwittingly by organizations that do not know it will be disclosed.

Note: Although the IRS is not required to redact the SSNs, the redaction of an SSN, protects the holder of the SSN from possible adverse consequences by the release of personal information to the public.

- (2) The statutory requirements of IRC 6104(a) regarding the withholding of certain information from documents available under that section do not apply to information that must be disclosed under IRC 6104(b). The reverse situation would also be true.

Example: Trade secret information that the IRS has determined should be withheld from an organization's application does not have to be withheld from inspection if included with its annual information return. Conversely, if an organization includes with its application a list of its major contributors and the organization is determined to be tax exempt, the IRS would not be obligated to remove this information before making the application available for inspection.

- (3) If an organization or trust files its return or other documents in accordance with IRC 6033 or IRC 6034 and specifically requests that certain data included therein not be opened for inspection, the IRS cannot comply with this demand in view of the disclosure requirements of IRC 6104(b). Therefore, any informa-

tion submitted by the organization or trust that is required to be filed pursuant to IRC 6033 or IRC 6034 must be disclosed subject to the exceptions described in IRM 11.3.9.11.

11.3.9.13.1
(12-05-2019)
**No Record of Return
Filed**

- (1) A requester may ask for the filing status of an exempt organization or trust, or may seek a copy of a Form 990 for which there is no record of filing.
- (2) IRM 21.3.8 , Tax Exempt Government Entities (TE/GE) Customer Account Services (CAS) Telephone Operations, Disclosure - Exempt Organizations, provides additional information, including response guidelines when requested Forms 990 are not available.
- (3) Employees may make responses similar to those provided for in IRM 21.3.8.4.2, Disclosure - Exempt Organizations, whenever appropriate.
- (4) A requester may be advised of the following applicable circumstances:
 - a. Whenever research establishes that a return is not required to be filed because of provisions of IRC 6033(a)(2);
 - b. It is not required to be filed because of authority for inclusion in a group return;
 - c. It is not yet due because of a current extension of time to file; or
 - d. It has been filed but is still in processing.
- (5) IRC 6103 prohibits disclosure of information that a Form 990 is delinquent or that an organization is under investigation. Consequently, whenever research does not establish a permissible reason for non-filing as enumerated in (4) above or the return appears to be delinquent, a generalized response must be made. Such generalized response should state that the IRS has no record of receiving the return and that this may be because of any of the reasons shown in (4) above or because the return may be delinquent.

11.3.9.14
(12-05-2019)
**Inspection of Annual
Returns and
Applications for Tax
Exempt Status**

- (1) IRC 6104(d) and 26 CFR 301.6104(d)-1 require exempt organizations to make available for inspection a copy of their annual information returns on Form 990 or Form 990-EZ for years beginning after December 31, 1986.

Note: IRC 6104(d) requires exempt organizations to make their returns available for three years. As a result of The Technical Corrections Act of 2007, the 3 year rule now applies to Form 990-T. See IRM 11.3.9.2(7) for additional information.
- (2) IRC 6104(d) requires exempt organizations to make available for inspection a copy of their unrelated business income tax returns, Form 990-T, filed after August 17, 2006.
- (3) IRC 6104(d) also requires exempt organizations to make available for inspection a copy of their application for recognition of Federal tax exemption on Form 1023, Form 1024, or Form 1024-A.
- (4) IRC 6104(d) requires the organization to make available for inspection a copy of any papers submitted in support of such application and any letter or other document issued by the IRS with respect to such application.

- (5) If an organization files its application before July 15, 1987, it is required to make available a copy of its application only if it had a copy of the application on July 15, 1987.
- (6) IRC 6104(d) requires tax-exempt organizations to provide copies of their returns and applications to persons who request them. The information still must be made available for inspection even if the organization makes the materials widely available. The requirement to provide copies does not apply if the organization makes these materials “widely available.” The organizations may charge a reasonable fee for reproduction and mailing costs. These fees may not exceed those listed in the IRS Freedom of Information Act fee schedule. Fee schedule can be found on *Freedom of Information Act (FOIA) Guidelines* at IRS.gov.

11.3.9.15
(12-05-2019)
Sanitizing Documents

- (1) The general rule is that a document required to be made available for inspection under IRC 6104(a) or IRC 6104(b) must be sanitized of any coding information added to its face during processing.
- (2) Additionally, internal processing forms that might reveal sensitive information and work papers prepared by IRS employees that are not available to the public under IRC 6104 should not be disclosed. (See IRM 3.20.12, Exempt Organizations Returns Processing, Imaging and Perfecting Exempt Organization Returns, and IRM 11.3.9.11.)
- (3) Coding information that is added to the face of a document and that does not indicate specific facts with regard to the organization’s or trust’s liability or possible liability for any tax, interest or penalty (e.g., the date received or Document Locator Number) may be left on the document. If there is any doubt in this regard, the IRS employee should contact the Disclosure Help Desk found on IRS Source under Technical Tools before making the requested information available. See IRM 3.20.12.2.6, IRS Codes and Marks that can be Disclosed, for additional information.
- (4) The following coding information that is written or stamped on the face of the information returns and required by IRC 6033 and IRC 6034 must be deleted before making the documents available for inspection:
 - Condition codes D, R, V, and X
 - Daily delinquency penalty
 - Payment received
 - Delinquent return code
 - Penalty and interest codes
 - “Y” edit mark added during Document Preparation
 - Audit stamp or mark that the return was “secured” by field personnel

See IRM 3.20.12.2.7, IRS Codes and Marks Not Disclosable, for additional information.

11.3.9.16
(12-05-2019)
**Information on the
Business Master File**

- (1) The Exempt Organizations Business Master File (EO/BMF) contains data concerning organizations and trusts that have filed for tax exemption.
- (2) The elements contained on the BMF are found in IRM 25.7.1, Exempt Organizations Business Master File and Support Processing.
- (3) Requests from the public, state and local governments, Congress, etc., for exempt organization information available on the EO/BMF should be

processed in accordance with IRM 25.7.1, Exempt Organizations Business Master File and Support Processing. Also, EO/BMF data is available via the following Statistics Of Income Division website on *IRS.gov* at: *Exempt Organizations Business Master File Extract (EO BMF)*. See Charities and Non-Profits: Exempt Organizations Business Master File Extract.

Note: Large files organized by individual states can be downloaded from this website.

11.3.9.17
(12-05-2019)
**Information Not
Governed by IRC 6104**

- (1) With the exception of information available to the public under IRC 6104(a) and IRC 6104(b), the disclosure of information concerning exempt organizations and trusts may be governed by other provisions of the Code (e.g., IRC 6103) or other disclosure laws.
- (2) If an exempt organization requests a copy of its own return under IRC 6103, then a Form 4506, Request for Copy of Tax Return, must be completed and the applicable fee must be pre-paid.
- (3) The discussions in other sections of this IRM also apply to the treatment of exempt organization information when outside of the purview of IRC 6104(a) and IRC 6104(b). Consult the Table of Contents of the appropriate section of IRM 11.3, Disclosure of Official Information, for a description of the coverage of those sections.

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Exhibit 11.3.9-1 (12-05-2019)**Exempt Organization Reference Chart**

The table below provides the IRC subsection, description of organization, general nature of activities, application form number, and type/series of annual return to be filed.

Section of 1986 Code	Description of Organization	General Nature of Activities	Form No.	Annual Return Required to be Filed
501(c)(1)	Corporations Organized Under Act of Congress (including Federal Credit Unions)	Instrumentalities of the United States	No Form	None
501(c)(2)	Title Holding Corporation For Exempt Organization	Holding title to property of an exempt organization	Form 1024 Letter Application Form 8718	990 990-EZ 990-N 990-T or 1120-POL
501(c)(3)	Religious, Educational, Charitable, Scientific, Literary, Testing for Public Safety, to Foster Certain National or International Amateur Sports Competition, or Prevention of Cruelty to Children or Animals Organizations	Activities of nature implied by description of class of organization	Form 1023	990 990-EZ 990-N 990-PF 990-T or 1120-POL
501(c)(4)	Civil Leagues, Social Welfare Organizations, and Local Associations of Employees	Promotion of community welfare; Charitable, educational or recreational	Form 1024-A Letter Application Form 8718 Form 8976	990 990-EZ 990-N 990-T or 1120-POL
501(c)(5)	Labor, Agricultural, and Horticultural Organizations	Educational or instructive, the purpose being to improve conditions of work, and to improve products and efficiency	Form 1024 Letter Application Form 8718	990 990-EZ 990-N 990-T or 1120-POL
501(c)(6)	Business Leagues, Chambers of Commerce, Real Estate Boards, Etc.	Improvement of business conditions of one or more lines of business	Form 1024 Letter Application Form 8718	990 990-EZ 990-N 990-T or 1120-POL

Exhibit 11.3.9-1 (Cont. 1) (12-05-2019)
Exempt Organization Reference Chart

Section of 1986 Code	Description of Organization	General Nature of Activities	Form No.	Annual Return Required to be Filed
501(c)(7)	Social and Recreation Clubs	Pleasure, recreation, social activities	Form 1024 Letter Application Form 8718	990 990-EZ 990-N 990-T or 1120-POL
501(c)(8)	Fraternal Beneficiary Societies and Associations	Lodge providing for payment of life, sickness, accident, or other benefits to members	Form 1024 Letter Application Form 8718	990 990-EZ 990-N 990-T or 1120-POL
501(c)(9)	Voluntary Employees' Beneficiary Associations (Including Federal Employees' Voluntary Beneficiary Associations formerly covered by IRC 501(c)(10))	Providing for payment of life, sickness, accident or other benefits to members	Form 1024 Letter Application Form 8718	990 990-EZ 990-N 990-T or 1120-POL
501(c)(10)	Domestic Fraternal Societies and Associations	Lodge devoting its net earnings to charitable, fraternal, and other specified purposes. No life, sickness, or accident benefits to members	Form 1024 Letter Application Form 8718	990 990-EZ 990-N 990-T or 1120-POL
501(c)(11)	Teachers' Retirement Fund Associations	Teachers' association for payment of retirement benefits	Letter Application Form 8718	990 990-EZ 990-N 990-T or 1120-POL
501(c)(12)	Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, Etc.	Activities of a mutually beneficial nature similar to those implied by the description of class of organization	Form 1024 Letter Application Form 8718	990 990-EZ 990-N 990-T or 1120-POL
501(c)(13)	Cemetery Companies	Burials and incidental activities	Form 1024 Letter Application Form 8718	990 990-EZ 990-N 990-T or 1120-POL

Exhibit 11.3.9-1 (Cont. 2) (12-05-2019)
Exempt Organization Reference Chart

Section of 1986 Code	Description of Organization	General Nature of Activities	Form No.	Annual Return Required to be Filed
501(c)(14)	State Chartered Credit Unions, Mutual Reserve Funds	Loans to members.	Letter Application Form 8718	990 990-N 990-EZ or 1120-POL
501(c)(15)	Mutual Insurance Companies or Associations	Providing insurance to members substantially at cost	Form 1024 Letter Application Form 8718	990 990-EZ 990-N 990-T or 1120-POL
501(c)(16)	Cooperative Organizations to Finance Crop Operations	Financing crop operations in conjunction with activities of a marketing or purchasing association	Letter Application Form 8718	990 990-EZ 990-N 990-T or 1120-POL
501(c)(17)	Supplemental Unemployment Benefit Trusts	Provides for payment of supplemental unemployment compensation benefits	Form 1024 Letter Application Form 8718	990 990-EZ 990-N 990-T or 1120-POL
501(c)(18)	Employee Funded Pension Trust (created before June 25, 1959)	Payment of benefits under a pension plan funded by employees	Letter Application Form 8718	990 990-EZ 990-N 990-T or 1120-POL
501(c)(19)	Post or Organization of Past or Present Members of the Armed Forces	Activities implied by nature of organization	Form 1024 Letter Application Form 8718	990 990-EZ 990-N 990-T or 1120-POL
501(c)(21)	Black Lung Benefit Trusts	Funded by coal mine operators to satisfy their liability for disability or death due to black lung diseases	Letter Application Form 8718	990-BL 990-N 990-T or 1120-POL
501(c)(22)	Withdrawal Liability Payment Fund	To provide funds to meet the liability of employers withdrawing from a multi employer pension fund	Letter Application Form 8718	990 990-EZ 990-N 990-T or 1120-POL

Exhibit 11.3.9-1 (Cont. 3) (12-05-2019)
Exempt Organization Reference Chart

Section of 1986 Code	Description of Organization	General Nature of Activities	Form No.	Annual Return Required to be Filed
501(c)(23)	Veterans Organization founded before 1880	To provide insurance and other benefits to veterans or their dependents	Letter Application Form 8718	990 990-EZ 990-N 990-T or 1120-POL
501(c)(24)	Trusts Described in Section 4049 of ERISA	As described by ERISA	Form 1024 Letter Application Form 8718	990 990-EZ 990-N 990-T or 1120-POL
501(c)(25)	Title holding corporations or trusts with multiple parents	Holding title and paying over income from property to 35 or fewer parents or beneficiaries	Form 1024 Letter Application Form 8718	990 990-N
501(c)(26)	State-Sponsored Organization Providing Health Coverage for High-Risk Individuals	Provide health care coverage to high-risk individuals	Letter Application Form 8718	990 990-N
501(c)(27)	State-Sponsored worker's compensation reinsurance organizations	Reimburse members for losses under the workers' compensation acts	Letter Application Form 8718	990 990-EZ 990-N 990-T or 1120-POL
501(c)(28)	National Railroad Retirement Investment Trust	Manages and invests the assets of the Railroad Retirement Account	No Form	990
501(c)(29)	CO-OP health insurance issuers	A qualified insurance issuer which has received a loan or grant under the CO-OP program	Letter Application Form 8718	990
501(d)	Religious and Apostolic Associations	Regular business activities. Communal religious community	Letter Application Form 8718	1065 990-T or 1120-POL
501(e)	Cooperative Hospital Service Organizations	Performs cooperative services for hospitals	Form 1023	990 990-EZ 4720 990-T or 1120 -POL

Exhibit 11.3.9-1 (Cont. 4) (12-05-2019)
Exempt Organization Reference Chart

Section of 1986 Code	Description of Organization	General Nature of Activities	Form No.	Annual Return Required to be Filed
501(f)	Cooperative Service Organizations of Operating Educational Organizations	Performs collective investment services for educational organizations	Form 1023	990 990-EZ 4720 990-T or 1120 -POL
501(k)	Child Care Organizations	Provides care for children away from home	Form 1023	990 990-EZ 4720 990-T or 1120 -POL
501(n)	Charitable risk pools	Pools certain insurance risks of 501(c)(3) organizations	Form 1023	990 990-EZ 4720 990-T or 1120 -POL
501(q)	Credit Counseling Organization	Credit counseling services	Form 1023	990
521	Farmers' Cooperative Associations	Cooperative marketing and purchasing for agricultural producers	Form 1028	990-C or 1120-POL
527	Political Organizations	A party, committee, fund, association, etc., that directly or indirectly accepts contributions or makes expenditures for political campaigns	Form 8871	990 or 1120-POL
528	Certain Homeowners Associations	Provide exemption for homeowners associations and timeshare associations	None	1120-H
529	Qualified State tuition programs	Provide exemption for qualified State tuition programs	None	None
530	Coverdell Education Savings Accounts	Provide for payment of qualified education expenses	Form 990-T	990-T

Note: Additional details, especially on additional forms and filing requirements, may be obtained at IRM 21.7.7.3.1, Internal Revenue Code (IRC) Subsections, and underlying Internal Revenue Code Subsections.

Exhibit 11.3.9-2 (12-05-2019)**Inspection Pursuant to IRC 6104 and Other Information**

The table below provides forms available for inspection, their related guidance and information on how to request them.

Items Available for Inspection	Citations	How Requested
<p>Form 1023 Application for Recognition of Exemption Under 501(c)(3) of the Internal Revenue Code</p> <p>Includes all schedules and other supporting documents submitted with the Form 1023. Items submitted in draft form or submitted and later withdrawn are not considered supporting documents subject to release.</p> <p>Note: This applies only to organizations where the IRS has issued a favorable ruling granting tax exempt status including those where the initial favorable ruling has later been changed or revoked.</p> <p>Exception: The IRS will not release information on any pending determinations. The IRS will not release information on unfavorable rulings.</p>	<p>IRC 6104(a)(1)(A)</p> <p>Rev. Proc. 2007-52</p> <p>Treasury Regulation 301.6104(a)-1(a) and 301.6104(a)-1(g)</p>	<p>Use Form 4506-A to obtain this information from the IRS.</p> <p>The information can also be obtained from the organization itself.</p>

Exhibit 11.3.9-2 (Cont. 1) (12-05-2019)

Inspection Pursuant to IRC 6104 and Other Information

Items Available for Inspection	Citations	How Requested
<p>Form 1024 Application for Recognition of Exemption Under IRC 501(a)</p> <p>Includes all schedules attached and other supporting documents submitted with the Form 1024. Items submitted in draft form or submitted and later withdrawn are not considered supporting documents subject to release.</p> <p>Note: This applies only to organizations where the IRS has issued a favorable ruling granting tax exempt status including those where the initial favorable ruling has later been changed or revoked.</p> <p>Exception: The IRS will not release information on any pending determinations. The IRS will not release information on any unfavorable rulings.</p>	<p>IRC 6104(a)(1)(A)</p> <p>Rev. Proc. 2007-52</p> <p>Treasury Regulation 301.6104(a)-1(g)</p>	<p>Use Form 4506-A to obtain this information from the IRS.</p> <p>The information can also be obtained from the organization itself.</p>

Exhibit 11.3.9-2 (Cont. 2) (12-05-2019)**Inspection Pursuant to IRC 6104 and Other Information**

Items Available for Inspection	Citations	How Requested
<p>Form 1024-A Application for Recognition of Exemption Under 501(c)(4) of the Internal Revenue Code</p> <p>Includes all schedules and other supporting documents submitted with the Form 1024-A. Items submitted in draft form or submitted and later withdrawn are not considered supporting documents subject to release.</p> <p>Note: This applies only to organizations where the IRS has issued a favorable ruling granting tax exempt status including those where the initial favorable ruling has later been changed or revoked.</p> <p>Exception: The IRS will not release information on any pending determinations. The IRS will not release information on unfavorable rulings.</p>	<p>IRC 6104(a)(1)(A)</p> <p>Rev. Proc. 2007-52</p> <p>Treasury Regulation 301.6104(a)-1(a) and 301.6104(a)-1(g)</p>	<p>Use Form 4506-A to obtain this information from the IRS.</p> <p>The information can also be obtained from the organization itself.</p>
<p>No Prescribed Application Form</p> <p>If no form is prescribed for an organization's application for exemption from Federal income tax, the application includes the letter submitted by the organization and any statements or documents required by Revenue Procedure 2007-52.</p>	<p>IRC 6104(a)</p> <p>Revenue Proc. 2007-52</p>	<p>Use Form 4506-A to obtain this information from the IRS.</p> <p>The information can also be obtained from the organization itself.</p>

Exhibit 11.3.9-2 (Cont. 3) (12-05-2019)

Inspection Pursuant to IRC 6104 and Other Information

Items Available for Inspection	Citations	How Requested
<p>Form 8871 Political Organization Notice of Section 527 Status Per proposed Regs. 301.6104(a)-1(g) there are no supporting documents with Notices of Status filed by political organizations.</p> <p>Form 8872 Political Organization Report of Contributions and Expenditures Including for Form 8872, Schedules A and B</p>	<p>IRC 6104(a)</p> <p>Public Law 107-276</p> <p>Treasury Regulation 301.6104(a)-1(b)</p>	<p>Open to public inspection on the IRS Internet website at: <i>Tax Information for Political Organizations</i></p> <p>The organization must make available for public inspection a copy of this information at the organization's principal office and at each of its regional or district offices having at least three paid employees.</p>
<p>Application for a Group Exemption Letter A central organization that has previously received tax exempt status can request a group exemption letter by submitting a request with Form 8718, User Fee for Exempt Organization Determination Letter Request.</p>	<p>IRC 6104(a)</p> <p>Revenue Procedure 80-27</p> <p>Treasury Regulation 301.6104(a)-1(c)</p>	<p>Use Form 4506-A to obtain this information from the IRS.</p> <p>The information can also be obtained from the organization itself.</p>
<p>Exempt Status Determinations, and Revocations of IRC Section 501(c)(3) Determinations</p> <p>Information to be disclosed includes:</p> <ol style="list-style-type: none"> (1) Whether they are exempt (2) The subsection and paragraph of IRC 501 under which the organization or group is exempt and (3) Whether the IRS has revoked an organization's or group's exemption under IRC 501(c)(3). <p>(Revocations of tax exempt status from 2005 forward are on the IRS.gov web page.)</p>	<p>IRC 6104(a)</p> <p>Treasury Regulation 301.6104(a)-1(h)</p>	<p>Requests for exempt information can be made by contacting the IRS Tax Exempt and Government Entities Customer Account Services. See IRS.gov for TE/GE contact information: <i>Tax Exempt and Government Entities: Resources for Small Entities and Self-Employed</i></p> <p>Revocations are researchable on the internet at: <i>Charities and Nonprofits</i> All entries are linked to the Internal Revenue Bulletin where the original revocation announcement was made.</p>

Exhibit 11.3.9-2 (Cont. 4) (12-05-2019)**Inspection Pursuant to IRC 6104 and Other Information**

Items Available for Inspection	Citations	How Requested
<p>Other Letters or Documents Issued by the IRS regarding an Application for Exemption from Federal income tax</p> <p>For applications filed after 10/31/1976, the following can now be provided:</p> <p>(1) Favorable rulings and determination letters, including group exemption letters;</p> <p>(2) Technical Advice memoranda issued related to the approval of an application for exemption;</p> <p>(3) Letters issued proposing a finding that the applicant is not entitled to be exempt from tax, except that these can only be provided if the applicant was later determined to be exempt from tax; and</p> <p>(4) Any letter or document issued relating to the organization's status described in sections 509(a), 4942(j)(3), or 4943(f) including a final determination that the organization is or is not a private foundation.</p> <p>Exception: This provision excludes applications and other information where the IRS has not yet finalized the determination of tax exempt status.</p>	<p>Treasury Regulations 301.6104(a)-1(c) 301.6104(a)-1(d)</p>	<p>The IRS is releasing redacted proposed adverse letters only if a final letter is issued approving the tax exempt status. Both denials and revocations are released in redacted form under IRC 6110. Redacted favorable rulings and determination letters are released. The IRS releases redacted Technical Advice Memorandums under IRC 6110. Letters released pursuant to IRC 6110 are available under Westlaw and Lexis and also can be found in the FOIA Library on IRS.gov.</p>

Exhibit 11.3.9-2 (Cont. 5) (12-05-2019)

Inspection Pursuant to IRC 6104 and Other Information

Items Available for Inspection	Citations	How Requested
<p>Form 990, Return of Organization Exempt from Income Tax, or Form 990-EZ Short Form Return of Organization Exempt from Income Tax (filed after December 31, 1998)</p> <p>Limitation: only publicly available information from returns will be provided by the IRS via IRC 6104(b). The statutory requirements of IRC 6104(a) regarding the withholding of certain information from documents available under that section do not apply to information that must be disclosed under IRC 6104(b). The reverse situation would also be true.</p> <p>Example: Trade secret information that the IRS has determined should be withheld from an organization's application does not have to be withheld from public inspection if included with its annual information return. Conversely, if an organization includes with its application a list of its major contributors and the organization is determined to be tax exempt, the IRS would not be obligated to remove this information before making the application available for public inspection.</p> <p>Members of the organization can receive a complete copy of the return if they request it via Form 4506 and establish their right to the information under IRC 6103(e).</p>	<p>IRC 6104(b) and (d)</p>	<p>Copies of determination letters and of filed Form 990 series returns are available by conducting a Tax Exempt Organization Search on <i>IRS.gov</i>.</p> <p>The information can also be obtained from the organization itself.</p> <p>A researchable public database found at: <i>GuideStar</i> or <i>Candid</i> may contain some returns for the organization. These are non-IRS databases. Use Form 4506-A to obtain this information from the IRS.</p>
<p>Form 990-PF, Return of Private Foundation or IRC 4947(a)(1) Trust Treated as a Private Foundation</p>	<p>IRC 6104(b) and (d)</p>	<p>Use Form 4506-A to obtain this information from the IRS.</p> <p>The information can also be obtained from the organization itself.</p>

Exhibit 11.3.9-2 (Cont. 6) (12-05-2019)**Inspection Pursuant to IRC 6104 and Other Information**

Items Available for Inspection	Citations	How Requested
Form 990-BL, Information and Initial Excise Tax Return for Black Lung Benefits Trusts and Certain Related Persons Limitation: IRS will not disclose Part IV or Schedule A of the return.	IRC 6104(b) and (d)	Use Form 4506-A to obtain this information from the IRS. The information can also be obtained from the organization itself.
Form 4720 U.S. Information Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the IRC Note: Forms 4720 filed by individuals (after 1976) are not subject to release under IRC 6104 and can only be released pursuant to IRC 6103. Those filed by Foundations either with the Form 990-PF or separately are subject to IRC 6104.	IRC 6104(b) and (d)	Use Form 4506-A to obtain any separately filed Forms 4720 by Foundations or those attached to Form 990-PF are provided with the 990-PF. The information can also be obtained from the organization itself.
Form 5227 Split Interest Trust Information Return	IRC 6104(b) and (d)	Use Form 4506-A to obtain this information from the IRS. The information can also be obtained from the organization itself.
Form 5578 Annual Certification of Racial Non-Discrimination for a Private School Exempt from Income Tax (may be filed separately or as part of Form 990.)	IRC 6104(b) and (d)	Use Form 4506-A to obtain any separately filed Forms 5578 or those attached to Form 990 are provided with the 990. The information can also be obtained from the organization itself.
Suspensions of Tax Exemptions of Terrorist Organizations under IRC 501(p) of the Internal Revenue Code	Public Law 108-121 Treasury Regulation 301.6104(a)-1(i)	The IRS makes this information public via the internet at: <i>Suspensions Pursuant to Code Section 501(p)</i>

The table below lists forms that are not publicly available and available related guidance.

Exhibit 11.3.9-2 (Cont. 7) (12-05-2019)

Inspection Pursuant to IRC 6104 and Other Information

Items Not Publicly Available	Citation
Form 990-T, Exempt Organization Business Income Tax Return filed on or before August 17, 2006	If filed after August 17, 2006, IRS must make Form 990-Ts publicly available. Entities are required to make this information publicly available after August 17, 2006 with some restrictions. See IRM 11.3.9.2(7) for additional information.
Form 1120-C U.S. Income Tax Return for Cooperative Associations (Replaced Form 990-C for 2007 forward.)	See IRM 3.20.13.4.5 Forms, Attachments and Information Not Open For Public Inspection for Forms Imaged Before November 2, 2015
Form 1028, Application for Recognition of Exemption Under IRC 521	See IRM 3.20.13.4.5
Form 1120-POL U.S. Income Tax Return for Certain Political Organizations	Public Law 107-276
Form 5768 Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation	See IRM 3.20.13.4.5
Form 6069, Return of Excise Tax on Excessive Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction	See IRM 3.20.13.4.5

The table below provides information on related resources.

Resources and Other Information	Citations	How Requested
List of Organizations described in Section 170(c) of the Internal Revenue Code of 1986 determined to be entitled to deductible contributions by donors (formerly Publication 78)	IRC 6104(a)	Available at: <i>IRS.gov</i> . Click on "Charities and Nonprofits", then "Search for Charities", then "Tax Exempt Organization Search"
Media Requests for Form 990 Returns	IRC 6104(b)	See IRM 3.20.13.9.4.1, Media Requests for further information
Requests for Form 990 Returns Received by Legislative Affairs from Congressional offices	IRC 6104(b)	Requests are processed in accordance with procedures found in IRM 3.20.13.9.4.2.1, Legislative Affairs Requests on Behalf of a member of Congress or Senate.
Requests for CD ROMs or DVDs containing imaged Forms 990, 990-EZ, or Form 990-PF	IRC 6104(b)	Processed in accordance with IRM 3.20.13.9.7, Requests for Digital data. As of October 30, 2017, Digital Data replaced the DVDs. Form 4506-A can be used.

