

Part 3  
Chapter 20 Exempt Organizations Returns Processing

IRM 3.20.12

## 3.20.12

Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing

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3.20.12.1  
(01-01-2014)  
**Overview of Public  
Inspection Under IRC  
Section 6104**

- (1) Internal Revenue Code (IRC) § 6104(a)(1)(A) requires the Internal Revenue Service (IRS) to make available for public inspection the following:
  - The approved application for exemption of any organization or trust described in IRC § 501(c) or IRC § 501(d) determined by the IRS to be exempt from taxation under IRC § 501(a) for any taxable year;
  - The approved notice of status of an organization under IRC § 527(i);
  - Any documents filed in support of such application or notice; and
  - 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.
  - In addition, 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. Refer to IRM 11.3.9, for a description of the documents available for disclosure and further explanation of disclosure limitations.
  - IRC 6104(a)(1) and (d)(6) and Reg. 601.702(d)(3) requires IRS to make Form 8871, *Political Organization Notice of Section 527 Status*, and Form 8872, *Political Organization Report of Contributions and Expenditures*, (forms created as a result of the Law) available for public inspection.
- (2) IRC § 6104(a)(2) requires the IRS (pursuant to regulations) to disclose to congressional committees, described in IRC § 6103(f), the approved application for tax exemption of any organization or trust described in IRC § 501(c) or IRC § 501(d), the notice of status of any political organization exempt from taxation under IRC § 527, and any other papers which may have been gathered, received or developed by the IRS concerning such application. To the extent the requested information is not otherwise available for public inspection under IRC § 6104, the requirements of IRC § 6103(f) must be complied with prior to the release of information to a congressional committee. (See IRM 11.3.4, *Congressional Inquiries*.)
- (3) IRC § 6104(b) requires the IRS to make available for public inspection information required to be furnished by IRC § 6033 and IRC § 6034. Any annual return filed under section 6011 by a section 501(c)(3) organization after August 17, 2006, that is related to tax imposed on unrelated business income, shall also be required to be made available for public inspection. Certain contributor and coding information may, however, be withheld. (See IRM 11.3.9 for a description of documents commonly requested and further explanation of the disclosure limitations.)
- (4) IRC § 6104(c) governs when the IRS may disclose to State officials certain information - including final and proposed determinations, identifying information, and returns and return information - regarding organizations described in IRC § 501(c)(3). IRC § 6104(c) disclosures are generally processed by designated TE/GE exempt organizations employees. EO must consult with Government Liaison and Disclosure to resolve uncertain situations requiring the interpretation of IRC § 6104(c). Refer to IRM 11.3.33, *Other Disclosures to State and Local Governments*, and IRM 7.28.2, *EO Disclosure Procedures, Disclosure of Information About Exempt Organizations to Appropriate Officials as Described in IRC § 6104(c)*.

- (5) IRC § 6104(d) requires that certain annual returns, reports, applications for exemption, and notices of status filed by an organization described in IRC 501(c) or (d) or exempt under IRC 527(a) be available for public inspection. Generally, the exempt organization is responsible for making these documents available for public inspection at its principal office and local or field offices having three (3) or more employees during regular business hours. Documents available for inspection include the following:
- 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 (section 501(c)(3) organizations filed after August 17, 2006)
  - Form 5227, Split Interest Trust (with the exception of Schedule A).
  - Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
  - Form 1024, Application for Recognition of Exemption Under Section 501(a) for Determination Under Section 120 of the Internal Revenue Code
  - Any document filed in support of such application
  - Any letter or other document issued by the IRS pertaining to such application
  - 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
  - Form 8872, Political Organization Report of Contributions and Expenditures, relating to political organizations.
- Note:** Under Public Law 104-168, 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.
- (6) Organizations are only required to make annual returns publicly available under IRC § 6104 that were filed during the three year period beginning on the last day for filing the return.
- (7) A penalty may be imposed pursuant to IRC section 6652(c)(1)(C) and (D) on any person who does not make the annual returns (including all required attachments to each return), reports, exemption application, or notice of status available for public inspection in accordance with IRC § 6104(d). If more than one person fails to comply, each person is jointly liable for the full amount of the penalty. The penalty amount is \$20 for each day during which a failure occurs. The maximum penalty that may be imposed on all persons for any one annual return or report is \$10,000. There is no maximum penalty amount assessed against the individual person responsible for failure to make the exemption application or notice of status available for public inspection. The penalty is assessed on the SSN of the individual as a Civil Penalty 600 or 601 and is processed NMF.
- (8) Disclosure of contributors to exempt organizations and political organizations varies. 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, as well as information that is determined to adversely affect the National defense. Disclosure managers should work with TE/GE personnel to determine what information may be disclosed and what must be withheld. Some documents may require editing.

- (9) The following are requirements for IRC § 527 Political Organizations.
- Political organizations must file Form 1120-POL if the organization has a taxable income over \$100.
  - A political organization whose annual gross receipts are normally more than \$25,000 must file a Form 990 or Form 990-EZ unless the organization is a “Qualified State or Local Political Organization” (QSLPO), as defined by IRC § 527(e)(1). If a QSLPO, the Form 990 or Form 990-EZ is required if the annual gross receipts are normally more than \$100,000.
  - A political organization may be required to file Form 8871 and/or Form 8872.

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

- (10) Political organizations may be required to file Form 8871 (electronically only) and Form 8872 (paper or electronically). If Form 8871, including any supporting papers, 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 (11) below for additional details). The organization must also 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 Form 8871 and Form 8872 can be referred to the TE/GE Customer Accounts Services (CAS) telephone operation toll free number 1-877-829-5500. Additional information on these forms and requirements may be obtained in IRM 21.7.7.4.6, Form 8871, Political Organization Notice of Section 527 Status, and IRM 21.7.7.4.7, Form 8872, Political Organization Report of Contributions and Expenditures.
- (11) IRC § 527(k) 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:

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

**Note:** The database is required to be downloaded. The website <http://www.irs.gov/polorgs> was created for this purpose.

- (12) The intent of Congress in allowing for the public inspection of information governed by IRC § 6104(a), IRC § 6104(b), and IRC § 6104(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.
- (13) To the extent IRC § 6104(a)(1)(A) and IRC § 6104(b) specifically provide for the disclosure of exempt organization information by the IRS, other disclosure provisions (e.g., IRC § 6103, IRC § 6110, the Freedom of Information Act (FOIA), and the Privacy Act) do not apply.
- (14) However, information concerning exempt organizations and trusts (or organizations and trusts which have applied for tax exempt status) whose disclosure is not specifically addressed by IRC § 6104(a)(1)(A) or IRC § 6104(b) may be disclosed pursuant to IRC § 6103, IRC § 6110, or the FOIA.
- (15) If a member of the public requests information that is governed by IRC § 6103, refer to IRM 11.3.2, *Disclosure to Persons with a Material Interest*, or IRM 11.3.3, *Disclosure to Designees and Practitioners*.
- (16) 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 11.3.8, *Disclosure of Written Determinations*, and IRM 11.3.13, *Freedom of Information Act*.
- (17) IRS has an internet website for displaying forms submitted by Political Organizations. These can be viewed at [www.irs.gov/polorgs](http://www.irs.gov/polorgs).
- (18) IRS is responsible for providing the most complete and accurate copy of the forms to the customers.

### 3.20.12.1.1 (01-01-2014) Public Inspection of Annual Returns and Applications for Tax Exempt Status

- (1) IRC § 6104(d) requires exempt organizations to make available for public inspection a copy of their annual information returns on Form 990 or Form 990-EZ for years beginning after December 31, 1986 and on Form 990-T (501(c)(3) organizations only) for years beginning after August 17, 2006.

**Note:** Form 1120-POL can not be disclosed.

- (2) The returns must be made available for a three-year period beginning with the due date for the return (including any extension of time for filing).

- (3) IRC § 6104(d) also requires exempt organizations to make available for public inspection a copy of their application for recognition of Federal tax exemption on Form 1023 or Form 1024.
- (4) IRC § 6104(d) also requires the organization to make available for public 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 filed 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.

3.20.12.1.2  
(01-01-2014)  
**General Guidelines**

- (1) Any instructions written at the campus (e.g., desk procedures) to clarify the IRM 3.20.12, Imaging Exempt Organization Returns, can only be implemented once the instructions are approved by the TE/GE Submission Processing Programs Staff. Form 2061, Document Clearance Record must be signed and on file. If procedures are implemented prior to approval of TE/GE Submission Processing Programs Staff, the resources will be transferred back to TE/GE. TE/GE will not fund procedures that are not approved by the business owner.
- (2) This IRM provides the necessary instructions, guidelines, and procedures for imaging the Exempt Organization (EO) returns, both the returns open for public inspection and not open for public inspection. Additional IRMs may be referenced in conjunction with this IRM that includes, but not limited to the following:
  - IRM 11.3, Disclosure of Official Information
  - IRM 3.5.20, Processing Requests for Tax Return/Return Information.
- (3) All notices and/or letters used during the processing of TE/GE submissions must be approved by the TE/GE Submission Processing Programs Staff. The Form 2061, Document Clearance Record must be signed and on file. **No** local letters will be approved or implemented.
- (4) W&I is funded by TEGE based on receipts processed. Refer to table below as to how a count is taken. Only one count per receipt and no count is taken as a receipt produced unless the functions are completed as indicated in the table below.



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Type of Receipt	Point of Count	Explanation
Paper Return	Released from the SEIN System	One count per return is taken after the following functions are completed: <ul style="list-style-type: none"> <li>• Doc Prep</li> <li>• Scanning</li> <li>• Quality Control</li> <li>• Validation</li> <li>• Verification</li> <li>• Restricting - If required</li> <li>• Quality Review</li> </ul>
E-filed Return	Released from the SEIN System	One count per return is taken after the following processes are completed: <ul style="list-style-type: none"> <li>• Quality Control</li> <li>• Validation</li> <li>• Verification</li> <li>• Restricting - If required</li> <li>• Quality Review</li> </ul>
Refilms	Released from the SEIN System	One count per return is taken after the following processes are completed: <ul style="list-style-type: none"> <li>• Scanning</li> <li>• Quality Control</li> <li>• Validation</li> <li>• Verification</li> <li>• Restricting - If required</li> <li>• Quality Review</li> </ul>
Form 990 series returns secured by EO Compliance (Exam)	Released from the SEIN System	One count per return is taken after the following functions are completed: <ul style="list-style-type: none"> <li>• Doc Prep</li> <li>• Scanning</li> <li>• Quality Control</li> <li>• Validation</li> <li>• Verification</li> <li>• Restricting - If required</li> <li>• Quality Review</li> </ul>

- (5) The following OFP and program codes must be used when processing the following forms.

Function	Activity	Program & Program Title
360	Scanning, Re-scanning, Validation, Verification, Reassociation, Release, Restricting, Quality Review,	13117 - All Form 990 series returns Secured by EO Compliance (Exam) 13131 - Form 990-PF Paper 13134 - Form 990-PF E-filed Return 13139 - Form 990-PF Refilm 13140 - Form 990-T Paper 13148 - Form 990-T With- 13149 - Form 990-T -Refilms 13161 - Form 4720 13169 - Form 4720 - Refilms 13190 - Form 5227 13199 - Form 5227 Refilm 13410 - Form 990 Non-Remit 13412 - Form 990-POL with 527 checked 13414 - Form 990 E-filed Return 13419 - Form 990 Refilm 13420- Form 990-EZ Non-Remit 13422 - Form 990-EZ POL 13424- Form 990-EZ E-filed Return 13429 - Form 990-EZ Refilms 16012 - Form 8872 16019 - 8872 Refilms
550	Clerical support for the EO Imaging Function, cleaning scanners.	13100 - Clerical Support 13104 - (report hours only) loading E-filed returns in SEIN system and creating EO CD/DVDs 13105 - Form 2363A
720	Document Preparation - Preparing the document for scanning. See IRM 3.20.12.3.13.	13100 - Doc Prep All EO Returns/Documents
880	Reviews conducted on the EO images created by Ogden Imaging Unit. The reviews charged to this time must be requested by TEGE	13100 - Imaging Reviews Requested by TEGE

- (6) Foreign and U.S. possession organizations must report amounts in U.S. dollars and state what conversion rate the organization uses. If a return is received and the amounts are not provided in U.S. dollars (numbers 0–9, or any combination of those numbers), the return is to be treated as an unprocessable return.

## 3.20 Exempt Organizations Returns Processing

3.20.12.1.3  
(01-01-2014)

### Quality Review of Scanned Returns

- (1) Post the results on an agreed site where the data can be accessed by TEGE, W&I and other management officials.
- (2) The sample will be no less than 40 filings a month per unit.
- (3) The review will be conducted within the Imaging operation.
- (4) Hours used to conduct the review will be reported under 880-13100
- (5) The review will consist of the following:
  - verifying that all index information was entered correctly, See IRM 3.20.12.3.23
  - verifying that all information that cannot be disclosed was removed (redacted/restricted)
  - verifying that the scanned copy is good quality, see IRM 3.20.12.3.13.7
  - verifying that all 3.20.12 IRM procedures were followed

**Note:** Other elements may be added to the review as agreed upon between W&I management and TE/GE Submission Processing Program (SPP) Analyst.

- (6) If errors are found, print the document (or pages if appropriate) and note the error condition.
  1. Prepare a report noting the type and date of error and sample size that was reviewed.

3.20.12.2  
(01-01-2014)

### Disclosure to the Public

- (1) Under authority of IRC § 6104(b), information included on certain annual information returns of organizations and trusts that are exempt or seeking exempt status, or information required to be filed is required to be made available for public inspection.
- (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) All activities connected with the public inspection of EO documents issued by Headquarters will be the responsibility of the Director, Office of Governmental Liaison and Disclosure.
- (4) Generally speaking, information provided on the Forms 990 and 990-EZ can be disclosed except for names and addresses of contributors and identifying contribution amounts, or other data identified as not available to the public.

**Note:** Review the form including attachments for contributor information to be restricted/redacted.

- (5) Everything included, on tax-exempt political organization returns (Forms 990 with Section 527 box checked , Forms 8871, 8872, and 8453-X) can be disclosed

**Exception:** All Social Security Numbers (SSNs) must be redacted and Form 990 Schedule B which must be restricted.

- (6) The entire Schedule B, must be restricted.

**Exception:** If attached to Form 990-PF, Schedule B, is generally not restricted or redacted. See IRM 3.20.12.2.4(3).

- (7) Contribution amounts listed on other schedules by the filer can be disclosed unless such amount could identify a contributor. If a contributor can be identified, the information must be redacted.
- (8) Forms 1120-POL are **NOT OPEN** for public inspection .
- (9) Form 5768, *Election/Revocation of Election by an Eligible Sec. 501(c)(3) Organization to Make Expenditures to Influence Legislation* is used by eligible organizations who either elect to use or revoke their election to use the provisions of section of 501(h) of the Code relating to expenditures by public charities to influence legislation. The Form 5768 is not open for public inspection. The form is to be imaged if received with the Form 990 filing, but must be restricted.
- (10) If there is a question as to whether information can or can not be disclosed contact the local Disclosure Office.

3.20.12.2.1  
(01-01-2014)  
**Commonly Requested Documents**

- (1) Refer to IRM 11.3.9 for guidelines on what may be disclosed.
- (2) The following is a list of commonly requested documents that are open for public inspection, but you must follow the IRM procedures to ensure specific data is redacted/restricted prior to providing the filing to the public.
  - Form 990, *Return of Organization Exempt from Income Tax* , Form 990-EZ, *Short Form Return of Organization Exempt From Income Tax*, and attachments required to be filed with the Service. For organizations (other than a Section 527 with periods beginning after 6/30/2000).
  - Schedule A, *Public Charity Status and Public Support*, for Organizations Exempt Under 501(c)(3).
  - Schedule B, *Schedule of Contributors* , is to be completely restricted unless it is attached to a 990-PF.
  - Form 990-PF, *Return of Private Foundation*.
  - Form 1023, *Application for Recognition of Exemption Under Section 501(c)(3) of IRC*, and supporting documents. Denied applications are available, in redacted form, pursuant to section 6110.
  - Form 1024, *Application for Recognition of Exemption Under Section 501(a) and supporting documents*. Denied applications are available, in redacted form, pursuant to IRC section 6110.
  - Form 1041-A, *U.S. Information Return-Trust Accumulation of Charitable Amounts*.
  - Form 1065 if filed by an organization described in IRC section 501(d) (EO submodule-Subsection 40).

**Note:** If Schedule K-1 is attached to a Form 1065, redact everything except the title of the schedule.

- Form 4720, *Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of IRC*, if filed by a private foundation. Form 4720 filed by individuals or organizations other than private foundations, are not subject to disclosure provisions of IRC § 6104.
- Form 5578, *Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax*.
- Form 8871, *Political Organization Notice of Section 527 Status*.

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- Form 8872, Political Organization Report of Contributions and Expenditures.
- Form 8453-X, Declaration of Electronic Filing of Notice of Section 527 Status.

**Note:** Form 8453-X will not be imaged as of March 1, 2012.

**Note:** The Form 5227, *Split Interest Trust Information Return*, is available for public inspection, but the Form 5227 is not part of the images available to the public via CD/DVDs. No redaction or restriction is required of EO Imaging when processing the Form 5227.

3.20.12.2.2  
(01-01-2014)

### Forms and Attachments Open for Public Inspection

- (1) Forms and Attachments required to be filed or voluntarily filed with certain EO returns (Forms 990, 990-EZ, and 990-PF) are disclosed unless listed in IRM 3.20.12.2.3 or specified individual sections of the IRM 3.20.12.
- (2) When the following items are voluntarily submitted with the return, they will be disclosed:
  - Wills, minutes of meetings, Articles of Incorporation etc.
  - Worksheets, and accountant/audit reports
  - Forms 8109 (FTD coupons)
  - Forms W-2
  - Forms 4562
  - Extension of time to file, e.g., Form 8868
  - Schedules from a Form 1040 e.g., Schedule D
  - Forms 1098-C, Form 1098-E, and Form 1098-T
  - Form 1120, Schedule D
- (3) Often organizations will submit information and mark the page “NOT TO BE DISCLOSED.” Unless the information is listed in Section 3.20.12.2.3, the information is “Open for Public Inspection”.
- (4) Form 990 was revised for tax year 2008 and subsequent. The tax year 2010 revision of Form 990 consists of 12 pages and numerous schedules have been added. Each schedule indicates whether or not it is open for public inspection. The schedules that are open to public inspection are clearly identified in the upper right hand corner by the following statement, ““ **Open to Public Inspection**””. All other schedules are to be restricted, including, but not limited to, Schedule B.
- (5) Form 990-T, Exempt Organization Business Income Tax Return, filed by IRC section 501(c)(3) organizations filed after August 17, 2006.

3.20.12.2.3  
(01-01-2014)

### Forms, Attachments and Information Not Open For Public Inspection

- (1) The following documents, forms, schedules and/or their related attachments may be attached to the return as supporting documentation and are **NOT OPEN** to Public Inspection. **DO NOT** disclose the following forms/items to the public.

Form/Document	Title	Additional Information
843	Claim For Refund and Request for Abatement. Taxpayers use Form 843 to claim a refund (or abatement) of certain overpaid (or over-assessed) taxes, interest, penalties, and additions to tax	Image and Restrict
926	Return by a US Transferor of Property to a Foreign Corporation	Image and Restrict
990-BL	Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons	Image and Restrict
990-T	Exempt Organization Business Income Tax Return (non 501(c)(3) organizations) and all Form 990-T returns filed prior to August 17, 2006	Image and Restrict unless filed after August 17, 2006 and it is a 501(c)(3) filing. Then follow procedures for redacting/restricting a Form 990-T
1023	Application for Recognition of Exemption under Section 501(c)(3), unless the account has received an approved status. Do not disclose unless the application is clearly marked "approved" <b>Note:</b> If application contains original signature, pull and route to appropriate area. Do not image. See IRM 3.20.12.3.13.1.	Image and Restrict
1024	Application for Recognition of Exemption under Section 501(a), unless the account has received an approved status. Do not disclose unless the application is clearly marked "approved" <b>Note:</b> If application contains original signature, pull and route to appropriate area. Do not image. See IRM 3.20.12.3.13.1.	Image and Restrict
1028	Application for Recognition of Exemption under Section 521, unless the account has received an approved status. <b>Note:</b> If application contains original signature, pull and route to appropriate area. Do not image. See IRM 3.20.12.3.13.1.	Image and Restrict
1040	Individual Income Tax Return	Image and Restrict
1041	U.S. Income Tax Return for Estates & Trusts	Image and Restrict
1042-S	Foreign Person's U.S. Source Income Subject to Withholding	Image and Restrict
1045	Application for Tentative Refund	Image and Restrict
1096	Annual Summary and transmittal of U.S. Information Returns	Image and Restrict
1099	U.S. Information Return	Image and Restrict

Form/Document	Title	Additional Information
1120	U.S. Corporation Income Tax Return	Image and Restrict
1120-POL	U.S. Income Tax Return for Certain Political Organizations	Image and Restrict
1120-C (formerly 990-C)	Farmers' Cooperative Association Income Tax Return	Image and Restrict
2220	Underpayment of Estimated Tax by Corporations	Image and Restrict
3520	Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts	Image and Restrict
4720	Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the IRC	Image and Restrict unless attached to Forms 990 or 990-EZ as supporting documentation and the 527 box is checked on Forms 990 or 990-EZ, or filed with a 990-PF, then do not redact/restrict.
4797	Sale of Business Property	Image and Restrict
5227	Split Interest Trust	Image and Restrict
5452	Corporate Report of Nondividend Distributions	Image and Restrict
5471	Information Return of U.S. Persons with Respect to Certain Foreign Corporations	Image and Restrict
5517	Federal Tax Deposit (FTD) Replacement - Adjustment Record	Image and Restrict
5568	This form has been reinstated because Examination still uses this form. This form is used to transmit the Automated Information Management System (AIMS) labels for multiple appeals. Labels are placed on this form and the analyst can make changes directly on this form.	Image and Restrict
5578	Organizations that operate tax-exempt private schools use Form 5578 to provide IRS with the required annual certification of racial nondiscrimination.	Image and Restrict
5713	International Boycott Report	Image and Restrict.
5768	Election/Revocation of Election by an Eligible Sec. 501(c)(3) Organization to Make Expenditures to influence legislation	Image and Restrict
5884-B	New Hire Retention Credit	Image and Restrict
6069	Return of Excise Tax on Excess Contribution to Black lung Benefit Trust (under Section 4953)	Image and Restrict

Form/Document	Title	Additional Information
6513	Extension of Time to File	Image and Restrict
7004	Form 7004 is used to request an automatic 6-month extension of time to file the returns shown on the form.	Image and Restrict
8038, 8038-B, 8038-CP, 8038-G, 8038-GC 8038-T, 8703	Tax Exempt Bond Returns	Image and Restrict
8271	Investor Reporting of Tax Shelter Registration Number	Image and Restrict
8279	A corporation files Form 8279 to elect to be treated as a foreign sales corporation (FSC) or small foreign sales corporation (small FSC). Once the election is made, it is effective until terminated or revoked. It applies to each shareholder who owns stock in the corporation while the election is in effect.	Image and Restrict
8282	Donee Information Return	Image and Restrict unless the 527 box is checked then do not redact/restrict.
8283	Noncash Charitable Contributions, unless the 527 box is checked.	Image and Restrict unless the 527 box is checked then do not redact/restrict.
8308	Report of a Sale or Exchange of Certain Partnership Interests	Image and Restrict
8328	Tax Exempt Bond Return	Image and Restrict
8453-EO	Exempt organizations use Form 8453-EO to authenticate the electronic Form 990, 990-EZ, Form 990-PF, 1120-POL or Form 8868. This form also authorizes the electronic filer to transmit via a third-party transmitter.	Not imaged - staple and attach to the envelope prior to imaging the return. If filed with an E-file submission, Image and Restrict.
8594	Asset Acquisition Statement	Image and Restrict
8621	Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund	Image and Restrict
8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)	Image and Restrict
8858	Information Return of U.S. Persons With Respect to Disregarded Entities	Image and Restrict
8865	Return of US Person with Respect to Certain Foreign Partnerships	Image and Restrict



Form/Document	Title	Additional Information
8870	Information Return for Transfers Associated With Certain Personal Benefit Contracts	Image and Restrict
8879	Taxpayers use Form 8879 when their return is e-filed using the practitioner PIN method or when the taxpayer authorizes the electronic return originator to enter the taxpayer's PIN on his or her e-filed return	Not imaged - staple and attach to the envelope prior to imaging the return. If filed with an E-file submission, image and restrict.
8886	Reportable Transaction Disclosure Statements <b>Note:</b> Public Law 109-222 amended IRC § 6033. It requires that exempt organizations report certain information about their participation in reportable transactions. This information will be disclosed to the public pursuant to IRC § 6104(b).	Image and Restrict
8886-T	Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction	Image and Restrict
8913	Credit for Federal Telephone Excise Tax Paid	Image and Restrict
8925	Report of Employer-Owned Life Insurance Contracts	Image and Restrict
8938	Statement of Foreign Financial Assets	Image and Restrict
8941	Credit for Small Employer Health Insurance Premiums, if filed in conjunction with the normal annual filing	Image and Restrict
8948	Preparer Explanation for Not Filing Electronically	Image and Restrict
Schedule B - attached to Forms 990, 990-EZ, 990-T and 8872.	Used to provide information on contributions the organization.	Image and Restrict <b>Note:</b> Schedule B attached to a Form 990-PF is generally open to public inspection, see IRM 3.20.12.2.4(3).
Schedule K-1	Partner's Share of Income, Deductions, Credits, etc. <b>Note:</b> Often this Schedule is filed with Form 1065. The Form 1065 can be disclosed if filed by a 501(d) organization.	Image and Restrict so only the title of the schedule is disclosed, unless attached to Forms 990 or 990-EZ as supporting documentation and the Form 1065 is not attached then Image and Restrict.
TD F 90-22.1	Report of Foreign Bank And Financial Accounts <b>Note:</b> TD F 90-22.1 is not filed in Ogden.	Image and Restrict

Form/Document	Title	Additional Information
State Tax Returns	Filer's State Tax Returns and all attachments or schedules that are part of their State Tax Return.	Do Not image - staple and attach to the envelope prior to imaging the return
IRS Prepared Returns		Do Not Image
Substitutes for Returns (SFR)		Do Not Image
Reprocessable Returns		Do Not Image
Secured Delinquent Returns		Imaged and all marks indicating the return was secured must be redacted.
Dummy Returns		Not imaged
Request for Copy Attachment	Document received with E-filed returns.	Restrict
IRS CP Notices		Imaged but restricted/redacted
Certified Mail Receipts (originals or copies)		Not imaged - staple and attach to the envelope prior to imaging the return
Cover sheets, such as fax cover sheets and address cover sheets		Not imaged - staple and attach to the envelope prior to imaging the return
Internally prepared documents		Not imaged - staple and attach to the envelope prior to imaging the return
Form Instructions		Not imaged - staple and attach to the envelope prior to imaging the return
IRS Edit Sheets		Not imaged - staple and attach to the envelope prior to imaging the return
IRS routing slips		Not imaged - staple and attach to the envelope prior to imaging the return
Post it notes		Not imaged - staple and attach to the envelope prior to imaging the return
Letter asking for acknowledgment of receipt		Not imaged - staple and attach to the envelope prior to imaging the return

Form/Document	Title	Additional Information
"Sign Here" stickers		Not imaged - staple and attach to the envelope prior to imaging the return
Correspondence (IRS letters to and from the taxpayer)		Imaged but restricted/redacted unless specific procedures are provided for specific letters/notices
Checklist	<i>"Voluntary Compliance Program Checklist for Small Tax-Exempt Organizations Eligible to File Form 990-EZ"</i>	Image and Restrict
Any Item attached in reference to Delinquency, Compliance or Collection activity (examples include, but are not limited to Form 9465, Form 433A, and Form 656A)		Image and Restrict
Multiple returns attached in reference to Carryforward/back <b>Note:</b> The multiple returns would not be separated from return		Image and treat as original returns, restricting or redacting any item as need.

(2) **DO NOT** disclose the following Information.

Form	Information	Additional Information
990, 990-EZ or 990-T	Contributor/Donors names and addresses - Contributors may be individuals, fiduciaries, partnerships, corporations, associations, trusts, government agencies, or exempt organizations. A contributor is a person who gave money, securities, or any other type of property to the organization, either directly or indirectly. These are persons who have contributed gifts to the organization. <b>Note:</b> Review the form including attachments for contributor information to be restricted/redacted.	During the scanning operation, Schedule B, contribution amounts and/or related information are restricted/redacted. However, contribution amounts will be provided by EO Photocopy when specifically requested, unless such amounts could reasonably be expected to identify a contributor.
990, 990-EZ, 990-PF or 990-T	Wording listed on the top of the front page indicating a determination application is pending will be redacted. Example: "Application Pending," or similar wording. <b>Note:</b> Wording listed anywhere else on the return or attachments will not be redacted.	
990, 990-EZ, 990-PF	Wording listed on the top of the front page indicating a revocation will be redacted. <b>Example:</b> "Automatically Revoked", Status 97, or similar wording. <b>Note:</b> Wording listed anywhere else on the return or attachments will not be redacted.	
8872, 990 and 990-EZ with 527 Box Checked	Social Security Numbers (SSNs) listed any where on the form or attachments must be redacted..	Form 990 Schedule B must be restricted if attached to either form.

(3) The following IRS codes and marks are **NOT** open for public inspection.

## 3.20 Exempt Organizations Returns Processing

FORM	INFORMATION	IMAGE / REDACT / RESTRICT
990, 990-EZ, 990-PF, 990-T	Any indication the return is under investigation.	Redacted
	Any indication of a delinquency status, e.g., the word “delinquent” stamped or written on the first page of the return.	Redacted
	IRS Coding indicating a payment was received with the return.	Redacted
990/990-EZ, with subsection 501(c)(3), 990-PF	LEM	Redacted

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- (4) Schedules or other information (including, but not limited to, Social Security Numbers, bank accounts, savings, checking, or credit union information) will be imaged but will **not** be restricted/redacted unless the schedule or information is listed in the tables above, IRM 3.20.12.2.3, or specified in other section within IRM 3.20.12.
- (5) In general, the names and addresses of contributors to an organization other than a private foundation shall not be available for public inspection.

**Note:** Review the form including attachments for contributor information to be restricted/redacted.

- Names and addresses of contributors to private foundation are open to public inspection.
- For political organizations, names, addresses, and additional information provided on Form 8871 and Form 8872 are open to public inspection.

**Exception:** Social Security Numbers (SSNs) must be redacted and Form 990 Schedule B must be restricted.

- (6) TEGE has established the policy not to include Form 990, Schedule B, that lists contributors and the amounts of contributions, with the images of the Form 990 series. The Schedule B is to be restricted and Social Security Numbers (SSNs) must be redacted on Form 990 with the 527 check box marked.

**Note:** Review the form including attachments for contributor information to be restricted/redacted.

**Exception:** If attached to Form 990-PF, Schedule B, is not restricted or redacted, also see (7), below.

- (7) The names, addresses, and amounts of contributions or bequests of persons who are not U.S. citizens to a foreign private foundation that received at least

85 percent of its support, other than gross investment income, from sources outside the U.S., shall not be made available for public inspection. A foundation that checks box D(2) in the Form 990-PF heading generally has this status. For additional information refer to IRC § 4948(b).

- (8) E-filed documentation that was received by the filer and attached to his or her paper filings are to be restricted. Examples of documentation that may be attached are: E-filed rejection slips and EF Transmission Status notification.
- (9) When documents are voluntarily submitted as supporting documentation and not specifically required by a Code section other than IRC section 6033, or listed in the tables above, the supporting documentation will be disclosed.
- (10) Questions about restricting particular schedules that are unusual or uncommon should be addressed to your local technical specialist or point of contact (POC) on the Planning & Analysis (P&A) Staff. Once addressed, Forms will not be held pending determination if not listed in the IRM, but will be imaged and restricted.

3.20.12.2.4  
(01-01-2014)

**Contributor Information  
Subject to Deletion**

- (1) Except as provided below, names and addresses of contributors (as set forth in Schedule B of Form 990 and 990-EZ) must be redacted from public inspection. Contribution amounts must also be redacted if they can reasonably be expected to identify the contributor (which is usually not the case).

**Note:** Review the form including attachments for contributor information to be restricted/redacted.

- (2) To reduce the risk of inadvertent disclosure of contributor information, Service policy is not to disclose Schedule B. When specifically requested, however, EO Photocopy will provide the Schedule B with redacted names and addresses of contributors (and redacted contribution amounts if they can reasonably be expected to identify contributors).
- (3) For private foundations, Schedule B information generally is open to public inspection. An exception applies to a foreign private foundation described in IRC 4948(b) that from the date of creation has received at least 85% of its support from sources outside the U.S. (generally evidenced by the checkbox in D(2) of the Form 990-PF heading). For such a foreign foundation, contributor information (name, address, amount) is not open to public inspection if the contributor is not a U.S. citizen. See IRM 3.20.12.2.3 for other attachment guidance not open to public inspection.

**Note:** Review the form including attachments for contributor information to be restricted/redacted.

- (4) For 527 political organizations, Schedule B of Form 990 is open to public inspection but will be restricted in Imaging. When specifically requested, however, EO photocopy will provide the Schedule B once confirmed a 527 organization. If determined they are not a 527 organization, a redacted Schedule B will be provided as stated in paragraph 2 above. See IRM 3.20.13 for additional instructions on this process. Contributor information and other information on Forms 8871 and 8872 is also open to public inspection. See IRM 11.3.9.

**Exception:** Social Security Numbers (SSNs) must be redacted on all 527 political organizations.

- (5) Information relating to contributions and grants made by the filing organization is open to public inspection in all cases.

3.20.12.2.5  
(01-01-2014)

**Information That May Be Disclosed**

- (1) 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 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.

- (2) 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 public inspection, the IRS cannot comply with this demand in view of the disclosure requirements of IRC § 6104(b). Therefore, any information 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.

3.20.12.2.6  
(01-01-2014)

**IRS Codes and Marks that can be Disclosed**

- (1) Most IRS codes and marks can be disclosed. Exceptions are found below in 3.20.12.2.7.
- (2) IRS Received Date can be disclosed.
- (3) Document Locator Number (DLN) can be disclosed.
- (4) Red, brown, orange, or blue edit perfections can be disclosed.
- (5) Transcription edit marks such as 'arrows' can be disclosed.
- (6) The words Original, Final and Amended can be disclosed.
- (7) Marks and stamps used by the scanning operators can be disclosed.
- (8) Edit marks used by SEIN employees that indicate the return requires redaction/restriction can be disclosed.
- (9) IRS stamps and employee names can be disclosed.

**Exception:** CI employees names **can not** be disclosed.

- (10) If there is any doubt as to what can be disclosed, the IRS employee should contact the servicing Disclosure Office before making the document available for public inspection.

3.20.12.2.7  
(01-01-2014)

## Coded Edit Marks and Data Elements Not Open for Public Inspection

- (1) A document that is required to be made available for inspection under IRC § 6104(a) or IRC § 6104(b) must be redacted of any coding information that indicates specific facts with regard to the organization's or trust's liability or possible liability for any tax, interest or penalty, that was added to the first page of the return during processing.
- (2) Some codes and marks used by the IRS and/or are required by IRC § 6033 and IRC § 6034 must be redacted before making the document available for public inspection as shown in paragraphs (3) through (7) below.
- (3) Do not disclose IRS marks or data provided by the filer that indicate a delinquency status, Compliance or Collection activities e.g., the word *delinquent* stamped or written on the first page of the return, or a Form 433-A, Form 656-A or request for an installment agreement.

**Note:** A received date "**is not**" an indication of delinquency status, nor are the word(s) "statute" or "statute cleared".

- (4) Do not disclose IRS marks that indicate the return is under investigation, e.g., an audit stamp or the return was "secured" by field personnel.
- (5) Do not disclose IRS marks that indicate a payment was received with the return, e.g., a stamped *Received with Remittance*, an amount written in green or purple, or a green or purple rocker.
- (6) Do not disclose the "Y" edit mark added to the return during Document Preparation. See IRM 3.20.12.3.13.7.
- (7) Do not disclose condition codes "D", "R", "V", or "X", entered by IRS personnel.

3.20.12.2.8  
(01-01-2014)

## Unauthorized Disclosures and Assigned Responsibilities

- (1) If the campus personnel is notified or made aware of an un-authorized disclosure of data from an image created through SEIN, the BSP:SPP Analyst with oversight is to be contacted immediately (no longer than one hour after identification) with the following details:
  - a. Issue, what was disclosed
  - b. Who identified the unauthorized disclosure
  - c. Who caused the unauthorized disclosure
  - d. Case information:
    - EIN
    - Tax Year
    - Form Type
    - Name of Organization
    - Scan Date
  - e. Who within W&I has been notified
  - f. What actions have been taken by W&I

**Note:** For additional details, see IRM 11.3.38.6 and IRM 11.3.38.6.1 on reporting.



3.20.12.3  
(01-01-2014)  
**Creating Images —  
Scanning Operation**

- (1) This section provides instructions for making images of certain EO returns. These returns are:
  - Forms 990-PF
  - Forms 990/990-EZ
  - Forms 990/990-EZ with Section 527 box checked
  - Forms 8872
  - Form 990-T
  - Form 4720
  - Form 5227
- (2) The SOI EO Imaging Network (SEIN), is a document imaging system that is used to scan and create images of specific EO returns. This is often referred to as the “front end processing”. Once a month, the returns (scanned images) that are available to the public for inspection are written to CD/DVDs (“the back end processing”) and distributed to various requestors nationwide. The images have specific information redacted, restricted or sanitized.
- (3) All returns/attachments that are imaged through SEIN, are available to internal customers via OL-SEIN. The unredacted images on OL-SEIN are not redacted. They contain complete return information as filed.

3.20.12.3.1  
(01-01-2014)  
**Overview of SEIN**

- (1) The Imaging System is a mini system, using Windows XP, set up for user/operators to perform various processing steps through a series of templates and dialog boxes.
- (2) The software program used for Scanning, Quality Control, Forms Processing, Validation, Verification, and Release (export of images and indexes to long-term storage) is called Ascent Capture.
- (3) The Restricting and Quality Review steps use different, specially programmed software other than Ascent Capture.
- (4) The user/operator works with the paper returns for Document Preparation, Scanning, Re-Scanning, Quality Control, and Quality Review. The remainder of the work steps are worked using the image only.

3.20.12.3.2  
(01-01-2014)  
**Glossary of Terms**

- (1) The following table reflects a list of terms commonly used in the Imaging operation.

<b>Term</b>	<b>Description</b>
<b>Alchemy</b>	The name of the software program resident on CD/DVDs containing scanned images.
<b>Batch</b>	A collection of folders.
<b>Batch Manager</b>	Module used to control the flow of batches.
<b>CD ARecorder</b>	A device used to produce and duplicate the CDs.
<b>Compact Disc (CD)</b>	These are created based on customer requests and contain the image of the returns.
<b>Contributor(s)</b>	Contributors may be individuals, fiduciaries, partnerships, corporations, associations, trusts, government agencies, or EOs. A contributor is a person who gave money, securities, or any other type of property to the organization either directly or indirectly for less than adequate consideration: i.e., someone who gives a complete or partial gift.
<b>Can be disclosed</b>	Information open for public inspection.
<b>Digital Video Disc (DVD)</b>	These are created based on customer requests and contain images of the returns.
<b>Expedites</b>	These are forms that are received marked as Expedites. They MUST be worked on a two day cycle.
<b>Fix-it</b>	An initially scanned return being fixed as a second submission.
<b>CFolder</b>	Collection of approximately 25 documents.
<b>Forms Processing</b>	The OCR step is an image clean up process that includes de-speckling (removal of unwanted dots). This process is turned on manually each day and needs no operator intervention.
<b>Image Server</b>	Consists of image storage devices called the Optical Jukebox and a Tier II computer for storing return indices.
<b>Image Storage Devices</b>	Optical Jukebox that permanently stores all the return images.
<b>Imaging System</b>	Consists of completely integrated hardware and software running on a Local Area Network (LAN) with PC Workstations running Windows XP.
<b>Initial Imaging</b>	The first scanning of returns.
<b>Quality Control (QC)</b>	Step is used to visually inspect scanned images and edit or reorder pages or returns.

<b>Term</b>	<b>Description</b>
<b>Quality Review (QR)</b>	Step performed to ensure a quality product. It is a review of all previous functions, including quality of images, and ensures all data that is required to be restricted/redacted is properly restricted/redacted to prevent unauthorized disclosure.
<b>Redaction</b>	Term used to define blocking out pieces of information not open to public inspection.
<b>Refilm</b>	Status given to a batch in the system containing documents that have only certain pages to be scanned. Additional forms or information received that was not part of the initial imaging. These are not original filings.
<b>Release</b>	Process that releases the returns to the Image Storage Devices (Optical Jukebox). This process is turned on manually each day and needs no operator intervention.
<b>Re-scanners</b>	Consist of 17 Bowe Bell and Howell Truper 3200 flatbed scanners, and 8 Bowe Bell and Howell Truper 3210 flatbed scanners. Low-speed scanners for special scanning and Quality Control operations.
<b>Re-scanning</b>	Process of amending or adding an image.
<b>Restricting</b>	Function where Restricting and Redacting are performed. Additionally, pages can be rotated and the validation information can be changed and saved in this function.
<b>Restriction</b>	Term used when an entire page of information is not open to public inspection
<b>Scanners</b>	Consist of 5 Kodak i1860 high-speed scanners, that are used for initial scanning as well as re-image scanning.
<b>Scanning</b>	Process that converts paper returns into digital images. The Scan module creates open batches, allows the operator to name the batch and set or modify scan options (e.g., document orientation, single-side, etc.), and reads returns.

<b>Term</b>	<b>Description</b>
<b>Software Program</b>	Software set up for user/operators to perform different functions in the Imaging process. The Ascent Capture process was purchased to perform the Batch Manager, Scanning, Quality Control, Forms Processing, Validation, and the export of images and indexes to long-term storage. Additional software was written to perform Release, Restricting, and Quality Review.
Supplemental information	A term used to refer to non IRS created pages filed with a return that provide additional information. Supplemental information that is clearly identified as a continuation of the form or it's related schedule(s) should be placed in order behind the applicable form or schedule. Supplemental information not clearly identified as a continuation of the form or schedule(s) should be placed behind the schedules.
<b>Validation</b>	This step is the process of entering certain fields from a return that allows it to be retrieved from the database. A keyboard operator obtains this information from various parts of the return and inputs it during the Validation process. Indexes include Organization Name, EIN, Tax Period, State, Zip Code, Total Assets and Subsection Code.
<b>Verification</b>	The process of checking the accuracy of a specified index. Verification is performed on the EIN, Tax Period, and Organization Name.
<b>Visually Unacceptable</b>	Refers to any page or document that has information that is cut off, illegible, too light, too dark, or missing.
<b>Workstations</b>	PC workstations running Windows XP are equipped with 21-inch monitors for viewing images.

**Figure 3.20.12-1**

3.20.12.3.3  
(01-01-2014)  
**Batch Manager Module**

- (1) The Batch Manager module is used to check the current status and to control the flow of batches. Batch Manager provides a summary table that displays the current status of all active batches in the Ascent Capture process.
- (2) The Batch Manager module can be used to:
  - display the summary table showing the status, form type, program, batch and folder number of all active batches.

## 3.20 Exempt Organizations Returns Processing

- create new batches.
- delete existing batches.
- edit or view batch properties.
- display a batch audit and error trail.

3.20.12.3.4  
(01-01-2014)

### Receipt of Work – Timeframe Guidelines

- (1) Timeliness guidelines for return imaging are specified in IRM 3.30.123 *Processing Timeliness: Cycles, Criteria, and Critical Dates*.
- (2) Forms 990, 990-EZ, 990-PF, 990T, 4720, and 5227 *initial* returns are batched into folders of approximately 25 returns.
- (3) *Re-film* returns will come from several areas within the campus. The Document 7214 will only be attached to original returns/documents requesting to be re-filmed. All photocopied re-filmed requests **will not** have the Document 7214 attached.
- (4) All receipts have time frames and age criteria for processing/imaging the work.

**Note:** Processing time in Imaging must be adjusted as necessary to meet program completion date (PCD) goals.

Form/Type of work	Time frame - Age Criteria
Form 990-PF receipt	Imaged within 10 work days of receipt
Form 990, 990-EZ, 990-T, 4720, 5227 - <b>Non-Peak Season</b>	Image within 15 work days of receipt
Form 990, 990-EZ, 990-T, 4720, 5227 - <b>Peak Season</b> - March - Mid-July & Dec - Mid-Jan.	Image within 20 work days of receipt
Refund Returns	Image within 5 work days from receipt
E-filed Returns	Imaged within 15 work days of receipt in the OL-SEIN system (import date from SOI)  Note: all filings for the year (January through December) must be imaged no later than January 7th of the following year in order to be included in the CD/ DVDs for that year.

Refilms	Must be batched and controlled within "One" workday of receipt and refilmed within 10 workdays. Note: When using IDRS prints to attach something to a document in Files, type the word ATTACHMENT on the IDRS screen before printing. After printing, highlight the word ATTACHMENT along with the DLN receiving the attachment. This allows Files to continue accepting IDRS prints in place of Forms 9856.
	During peak season: March - Mid-July, and Dec - Mid-January an additional five days is added to process the refilm documents unless it is marked as an expedite.
Refilm marked as expedite	Must be refilmed within two working days and routed to files to be associated with the IDRS action form. <b>Note:</b> When using IDRS prints to attach something to a document in Files, type the word ATTACHMENT on the IDRS screen before printing. After printing, highlight the word ATTACHMENT along with the DLN receiving the attachment. This allows Files to continue accepting IDRS prints in place of Forms 9856.
Form 8872	Two work days of receipt within the Imaging Unit to image the Form 8872
Batches starting with "X"	Are to be expedited on a two-day cycle
Form 2363-A	Complete Imaging process within 45 work days of receipt within the Imaging Unit
Form 990 series returns secured by EO Compliance (Exam)	Within 15 days of receipt in the Imaging Unit

3.20.12.3.5  
(01-01-2014)  
**Loose Unattached Documents and/or Envelopes**

- (1) All unattached schedule(s), supplemental page(s) and/or envelopes that are separated from the original return during imaging must be reassociated with the original return when possible.
- (2) If SEIN is unable to reassociate the loose or unattached document with the original return, the document will be routed to EO Accounts, M/S 6552 to be

associated to the original return. "Annotate on the routing slip why the document is being routed and/or what action needs to be taken."

- (3) If unable to reassociate loose or unattached envelopes, the envelope will be given to the lead or manager to be destroyed.

3.20.12.3.6  
(01-01-2014)

**Initial Returns**

- (1) Initial returns are returns that are received for the first time from Extracting. These returns are batched and routed to the Imaging area. With remittance documents are routed to Deposit before being routed to the Imaging area.
- (2) The instructions for imaging "Initial" Returns are different from the instructions for imaging Reimage returns and Fix-its. Refer to imaging reimaged returns/documents for reimaging procedures.
- (3) For procedures on imaging "Amended" returns, refer to section on Imaging Amended returns.

3.20.12.3.6.1  
(01-01-2014)

**Control and Routing for Initial Returns**

- (1) All initial returns are batched and controlled on the Batch/Block Tracking System (BBTS).
- (2) When a batch of work is received, a log sheet is prepared with the program number, batch number, date, and volume (Batch Transmittal) .
- (3) Each batch of work will be routed through Document Preparation (Doc. Prep.), Scanning, Quality Control, Validation, Verification, Reassociation, Restricting (restricting function on public disclosed returns), and Quality Review.
- (4) When a folder of returns is completed through the various steps, the system will automatically release each folder to the next step.
- (5) When all folders in a batch have completed all steps of the imaging process, the batch is released on BBTS.

3.20.12.3.7  
(01-01-2014)

**Processing Batches of E-Filed Returns Imported into SEIN**

- (1) The Modernized Tax Return Database (MTRDB) provides Ogden with a redacted XML extract. SOI was requested to translate the XML to an oracle database. The oracle database is used to populate a Form 990 PDF. The PDF is loaded onto a CD/DVD with all the other images of the paper Form 990 returns filed and provided to the public upon request. Refer to IRM 3.20.13.
- (2) Forms 990-N are not to be converted to CD/DVD through SEIN, therefore they are excluded from the E-filed import into SEIN.
- (3) The following steps are to be taken to process a batch of E-Filed EO returns
  1. Look in Batch Manager for a batch whose name starts with 'EFILE 990'. It should be in Quality Control/Rescan.
  2. Open the batch in Quality Control/Rescan.
  3. Check the number of documents in the batch. Normally, there are 30 documents per batch.
  4. Check the documents to make sure the schedules are in the correct order.
  5. Rotate landscape documents, when needed. If E-File poor quality imaged pages are identified, contact DMD and the SPP Analyst with oversight of Imaging for correction. If after contact the quality cannot be improved, continue with process and disclose as applicable.

- 6. LEM #
- 7. Proceed with Validation. See IRM 3.20.12.3.23. #
- 8. LEM #
- 9. Perform Verification.
- 10. Release the batch.
- 11. Open the batch in Restricting.
- 12. Follow all IRM procedures for redacting and/or restricting a paper filed return.
- 13. LEM #
- 14. Perform Quality Review.

3.20.12.3.8  
(01-01-2014)  
**Imaging Amended  
Returns**

- (1) An Amended return is to be treated and processed as an initial/original filing. An Amended return is **“NOT”** to be processed as a Re-Film.
- (2) If you receive an amended return from Accounts Management and the return has a DLN but no “Scan Stamp”, follow the instructions within the remarks field on the Form 12634.
- (3) If you receive an amended return from Accounts Management and the return has no DLN and no scan stamp, follow procedures for Imaging an initial/original filing.

3.20.12.3.9  
(01-01-2014)  
**Refilm**

- (1) Refilm is performed when additional forms or information are received that was not part of the initial imaging. Examples of refilms are as follows:
  - Missing schedules provided by the filer after the initial return was filed. Such as Schedule B, Schedule A, etc..
  - Missing signature.

**Note:** Do not refilm the signature page on the correspondence if original return was signed.

  - Correspondence for Schedule B check box. See IRM 3.20.12.3.9.2 and IRM 3.20.12.3.9.3.
- (2) A return that has never been through the Imaging system is not imaged as a refilm. They must be treated as an original return.
 

**Example:** Form 990 when a Form 990-EZ was filed in error.
- (3) Amended returns submitted by the filer is not a refilm. They are to be processed as an original filing.
- (4) A change to the Employer Identification Number (EIN), name, tax period, or sub-section “do not” require refilming, unless the form is a 8872 or 990 Political organization (POL). section 527. This type of re-film request will come from EO Entity.
- (5) Do not re-film a return if it is not identified as being part of the returns that are imaged through the SEIN process in 12.3(1).
- (6) Requests for refilming returns/documents come primarily from EO Accounts and Error Resolution ERS/Rejects.



## 3.20 Exempt Organizations Returns Processing

(7) Request from EO Entity include the following forms:

- 8872
- 990 filed by a POL section 527

The request is generally to refilm the document to correct the EIN or Entity information.

(8) If refilm request is received as a photocopy, minimum time is required for Doc Preparation (720-13100). Documents are to come from the sender with Doc Preparation completed.

(9) A copy of the 1st page of the return is required to be attached to the refilm documents. If the first page of the original return is not available, a modified print of BRTVU, or another approved IDRS prints must be attached to the front of the information requesting to be refilmed.

(10) The BRTVU print must be thoroughly edited and contain only the EIN, tax period, subsection code, form and entity information.

**Note:** Subsection is only required if it is an index field for that return.

(11) If ENMOD or INOLES are used in place of BRTVU, they must be thoroughly edited and contain only the EIN, tax period, subsection code, form, and entity information.

**Note:** Subsection is only required if it is a index field for that return.

(12) If refilms are received with missing/incorrect information or are illegible they are to be rejected back to the originator indicating reason, such as what is missing and/or incomplete. If the refilm is from EO Accounts it will be rejected back to EO Accounts P&A Point of Contact at M/S 2100 not to the originator.

(13) Page 1 of the return and prints of IDRS attached to the front of the information requesting to be refilmed is to be restricted.

3.20.12.3.9.1  
(01-01-2014)

### Control and Routing of Refilms

(1) Returns that need to be refilmed are mailed to the Imaging Unit from other areas of the campus.

(2) Refilms must be separated by form type, batched and controlled on BBTS within one day of receipt within the Imaging Unit.

(3) Each batch of work will be Document Prepared (Doc. Prep.), Scanned, Quality Controlled (QC), Validated, Verified, Reassociated, Restricted, and Quality Reviewed (QR).

(4) When a block of returns is completed through the various steps, the system will release each block to the next step.

(5) After completion, proceed as follows:

Received From:	Form Type:	then:
Error Resolution Section (ERS)/ Rejects	990-PF <b>Note:</b> If live return/ document	Sort & Sequence M/S 6729

<b>Received From:</b>	<b>Form Type:</b>	<b>then:</b>
Error Resolution Section (ERS)/ Rejects	Photocopied reimage request	Destroy photo copy request
EO Accounts	Photocopied reimage request	Destroy photo copies
EO Accounts	if original document with a DLN	route to files
EO Entity	Photocopied re-image request.	Destroy photo copies

(6) The following are timeframes required to process all refilm requests:

<b>Type of refilm request</b>	<b>Request received from</b>	<b>Refilm process Must be completed</b>
990-PF	Error Resolution Section (ERS)	10 work days from Imaging receive date, except during March and December peak, then it is 15 work days.
990 & 990-EZ	Error Resolution Section (ERS)	10 work days from Imaging received date, except during March and December peak, then it is 15 work days
5227 & 4720	Error Resolution Section (ERS)	10 work days from Imaging received date, except during March and December peak, then it is 15 work days
All non-expedite refilm requests	EO Accounts	10 work days from Imaging receive date, except during March and December peak, then it is 15 work days.
F8872 and F990 filed by a POL Section 527	EO Entity	10 work days from Imaging receive date, except during March and December peak, then it is 15 work days.
Expedites	all areas	2 work days from Imaging receive date

## 3.20 Exempt Organizations Returns Processing

### 3.20.12.3.9.2 (01-01-2014) Refilming Letter 2694C - Form 990 - Request for Missing Information (2008 and subsequent)

- (1) The 2694C letter is sent to the filer if the original return is filed without a Schedule B attached and the check box on the return stating that a Schedule B is not required is not checked.
- (2) The filer is asked to check the box indicating if the organization is not required to file the Schedule B with the return. The filer is also instructed to sign the declaration at the end of the 2694C letter.
- (3) If the filer is required to file a Schedule B the letter instructs them to complete the Schedule B and attach it to the Letter 2694C.
- (4) The following table provides the re-filming procedure for the 2694C letter:

<b>2694C Letter</b>	<b>re-film</b>	<b>and</b>
Received back from the filer with Schedule B completed and attached	Schedule B, do not image the 2694C letter	follow procedures for imaging, redacting and/or restricting the schedule B
Received with Box checked indicating Schedule B is not required	2694C	do not redact or restrict the 2694C letter, unless filer has annotated on the 2694C letter information that is required to be redacted, such as information that can not be disclosed. The letter provides relevant information that would have been open to public inspection on the Form filed initially.

### 3.20.12.3.9.3 (01-01-2014) Refilming Letter 2695C - Form 990-EZ - Request for Missing Information (2008 and subsequent)

- (1) The 2695C letter is sent to the filer if the original return is filed without a Schedule B attached and the check box on the return stating that a Schedule B is not required is not checked.
- (2) The filer is asked to check the box indicating if the organization is not required to file the Schedule B with the return. The filer is also instructed to sign the declaration at the end of the 2695C letter.
- (3) If the filer is required to file a Schedule B the letter instructs them to complete the Schedule B and attach it to the Letter 2695C.

(4) The following table provides the refilming procedure for the 2695C letter:

2695C Letter	refilm	and
Received back from the filer with Schedule B completed and attached	Schedule B, do not image the 2695C letter	follow procedures for imaging, redacting and/or restricting the schedule B
Received with Box checked indicating Schedule B is not required	2695C	do not redact or restrict the 2695C letter, unless filer has annotated on the 2695C letter information that is required to be redacted, such as information that can not be disclosed. The letter provides relevant information that would have been open to public inspection on the Form filed initially.

3.20.12.3.9.4  
(01-01-2014)

**Refilming Letter 2696C  
X - Exempt Organization  
Miscellaneous Forms  
Request for Missing  
Information**

(1) The 2696C X letter is sent to the filer if the original return is filed without a signature. The filer is asked to sign the declaration at the end of the 2696C X letter and return the letter. The 2696C X letter is also sent to the filer of Form 990-T to request missing Form 8941, if filed to claim the 45R credit.

**Note:** Form 990-T filed only to claim the 45R credit and the attached Form 8941 will not be refilmed.

(2) The following table provides the re-filming procedure for the 2696C X letter:

2696C X Letter	and	refilm	and
is for a disclosable return, such as Form 990 and Form 990-PF	received back from the filer with the declaration completed and attached	2696C X letter	redact the letter except the declaration.
is for a return that is not disclosed to the public on CD/ DVDs , such as Form 5227, and Form 4720.	received back from the filer with the declaration completed and attached	2696C X letter	no redaction is needed.

2696C X Letter	and	refilm	and
is sent out to request Form 8941 for a Form 990-T filed to claim the 45R credit along with their normal filing	received back from the filer with Form 8941	Form 8941 and 2696C X letter	redact 2696C X letter, restrict Form 8941

3.20.12.3.9.5  
(01-01-2014)

**Refilming Letter 2697C -  
Form 990-PF - Request  
for Missing Information**

- (1) The 2697C letter is sent to the filer if the original return is identified during processing as needing additional information. The filer is asked to sign the declaration at the end of the 2697C letter and return the letter with the requested information.

- (2) The following table provides the re-filming procedure for the 2697C letter:

2697C Letter	and	refilm	and
is for a disclosable Form 990-PF return	received back from the filer with the declaration completed the check box indicating that the organization is not required to file a Schedule B.	2697C letter	redact the letter except the declaration. and the box showing the statement indicating that the Schedule B is not required.
is for a return that is not disclosed to the public on CD/DVDs, such as Form 5227, and Form 4720. <b>Note:</b> 2699C should only be used for the Form 990-PF. Therefore it would be very rare to see it attached to a return other than the Form 990-PF.	received back from the filer with the declaration completed and additional documents required attached	2697C letter	no redaction is needed.

3.20.12.3.9.6  
(01-01-2014)

**Refilming Letter 2698C -  
Form 990 - Request for  
Missing Information  
(2007 and prior)**

- (1) The 2698C letter is sent to the filer if the original return is filed without a Schedule B attached and the check box on the return stating that a Schedule B is not required is not checked.

- (2) The filer is asked to check the box indicating if the organization is not required to file the Schedule B with the return. The filer is also instructed to sign the declaration at the end of the 2698C letter.

- (3) If the filer is required to file a Schedule B the letter instructs them to complete the Schedule B and attach it to the Letter 2698C.

(4) The following table provides the re-filming procedure for the 2698C letter:

<b>2698C Letter</b>	<b>refilm</b>	<b>and</b>
Received back from the filer with Schedule B completed and attached	Schedule B, do not image the 2698C letter	follow procedures for imaging, redacting and/or restricting the schedule B
Received with Box checked indicating Schedule B is not required	2698C	do not redact or restrict the 2698C letter, unless filer has annotated on the 2698C letter information that is required to be redacted, such as information that can not be disclosed. The letter provides relevant information that would have been open to public inspection on the Form filed initially.

3.20.12.3.9.7  
(01-01-2014)

**Refilming Letter 2699C -  
Form 990-EZ - Request  
for Missing Information  
(2007 and prior)**

(1) The 2699C letter is sent to the filer if the original return is identified during processing as needing additional information. The filer is asked to sign the declaration at the end of the 2696C letter and return the letter with the requested information.

(2) The following table provides the refilming procedure for the 2699C letter:

<b>2699C Letter</b>	<b>and</b>	<b>refilm</b>	<b>and</b>
is for a disclosable Form 990-EZ return	received back from the filer with the declaration completed the check box indicating that the organization is not required to file a Schedule B.	2699C letter	redact the letter except the declaration. and the box showing the statement indicating that the Schedule B is not required.

2699C Letter	and	refilm	and
is for a return that is not disclosed to the public on CD/DVDs, such as Form 5227, and Form 4720. <b>Note:</b> 2699C should only be used for the Form 990-EZ therefore it would be very rare to see it attached to a return other than the Form 990-EZ.	received back from the filer with the declaration completed and additional documents required attached	2699C letter	no redaction is needed.

3.20.12.3.9.8  
(01-01-2014)

**Refilming Letter 3734C - Form 990/990-EZ - Correspondence Issues**

- (1) Letter 3734C is sent to the filer from EO Accounts for additional correspondence issues. The filer is asked to sign the declaration at the end of the Letter 3734C and return the letter with the requested information.
- (2) The following table provides the refilming procedure for the Letter 3734C:

3734C Letter	and	refilm	and
is for a disclosable Form 990/990-EZ return	received back from the filer with the declaration completed the check box indicating that the organization is not required to file a Schedule B.	Letter 3734C	redact the letter except the declaration. and the box showing the statement indicating that the Schedule B is not required.

3.20.12.3.9.9  
(01-01-2014)

**Refilming Letter 3735C - Form 990-T and 1120POL- Correspondence Issues**

- (1) Letter 3735C is sent to the filer from EO Accounts for additional correspondence issues.
- (2) The following table provides the refilming procedure for Letter 3735C:

3735C Letter	and	refilm	and
is for a disclosable Form 990-T return	received back from the filer	3735C letter	Image and restrict the letter

<b>3735C Letter</b>	<b>and</b>	<b>refilm</b>	<b>and</b>
is for a Form 990-T that is not disclosable	received back from the filer	3735C letter	Image, do not restrict or redact letter

3.20.12.3.9.10  
(01-01-2014)

**Refilming Letter 3736C -  
Form 990-PF -  
Correspondence Issues**

- (1) Letter 3736C is sent to the filer from EO Accounts for additional correspondence issues. The filer is asked to sign the declaration at the end of the Letter 3736C and return the letter with the requested information.
- (2) The following table provides the re-filming procedure for the 3736C letter:

<b>3736C Letter</b>	<b>and</b>	<b>re-film</b>	<b>and</b>
is for a disclosable Form 990-PF return	received back from the filer with the declaration completed	3736C letter	redact the letter except the declaration.

3.20.12.3.10  
(01-01-2014)

**Imaging Form 990 series  
returns Secured by EO  
Compliance (Exam)**

- (1) EO Compliance agents secure original Form 990 series returns from filers that require imaging.
- (2) These returns are not to be sent through processing after being imaged as Compliance has already established an account through substitute for return (SFR) procedures and adjusted that account with the necessary changes from the secured original return.
- (3) To avoid routing and processing these original returns unnecessarily, EO Compliance agents will write wording across the top similar to "Amended return secured by TEGE" and the date, photocopy the original return within one day of receipt and route the same day to the Exam single point of contact (SPOC), M/S 1114.
- (4) The Exam SPOC will verify the quality of the photocopy is acceptable for imaging and will forward the same day directly to the Imaging day shift manager as follows:
  - Form 12634 (green routing slip) with "Attention Imaging Team 8", mail stop 6058
  - Exam Cover sheet attached to each photocopy with the following wording: "IMAGE REQUEST  
This is a copy of an original return secured by EO Exam and not imaged. Please image and destroy copy.  
If you have any questions, contact: EO Exam EO FAST team M/S 1114 (801) 620-3287 "
  - Photocopy of original Form 990 series return.



## 3.20 Exempt Organizations Returns Processing

**Note:** Exam agents and SPOC will **not** stockpile these photocopies but will send the same day to ensure there is no delay of the images being made available for public inspection

- (5) If the photocopy quality is not acceptable for producing a quality image, the photocopy will be rejected back to the Exam SPOC, M/S 1114, indicating the reason, such as “poor quality for Imaging”.
- (6) If the photocopy quality is acceptable for imaging, follow established original return instructions contained in this IRM for imaging that Form 990 series form.

**Note:** These returns have never been through the Imaging system and must be treated as original returns.

3.20.12.3.10.1  
(01-01-2014)

**Control and Routing of Form 990 series returns Secured by EO Compliance (Exam)**

- (1) Secured returns that need to be imaged are photocopied and mailed to the Imaging Team 8 from EO Compliance (Exam).
- (2) Secured returns must be separated from other original returns and batched by individual form type, batched and controlled on BBTS within one day of receipt within the Imaging Unit. See IRM 3.20.12.1.2(5) for OFP and program codes.
- (3) Each batch of work will be Document Prepared (Doc. Prep.), Scanned, Quality Controlled (QC), Validated, Verified, Reassociated, Restricted, and Quality Reviewed (QR).
- (4) When a block of returns is completed through the various steps, the system will release each block to the next step.
- (5) After completion, proceed as follows:

Received From:	Form Type:	then:
EO Compliance (Exam)	Any Form 990 series photocopied	Destroy photocopy request and copies and delete from BBTS

- (6) The following are time frames required to image all Form 990 series returns Secured by EO Compliance (Exam):

Type of Secured Image request	Request received from	Imaging process Must be completed
All Form 990 series returns secured by EO Compliance (Exam)	EO Exam Compliance (Exam)	15 work days from Imaging receive date.

3.20.12.3.11  
(01-01-2014)  
**Form 990-EZ Filed in  
Lieu of Form 990-N**

- (1) The following list contains examples of why a filer cannot file an electronic Form 990-N without the assistance of IRS.
  - The Form 990-N system is not allowing the filer to submit their filings
  - EO Submodule is not established
  - Filer has no access to a computer
- (2) When a filer is unable to file an electronic Form 990-N, they may send in a paper Form 990/990-EZ, and **cross out** the “990-EZ or 990.” on the top of the form and write “Form 990-N”, “could not access the 990-N system” or similar wording, anywhere on the form. These returns should be sent to Entity at Mail Stop 6273, in order to establish the Form 990-N electronically for them. Substitute Forms 990-N are not to be imaged, all Form 990-Ns are mandated to be filed electronic.

3.20.12.3.12  
(01-01-2014)  
**Fix-its**

- (1) Fix-its are errors identified after the return is sent to the release function and prior to the document leaving the Imaging Unit. An example of an error corrected using the Fix-it process would be a poor quality image.

3.20.12.3.12.1  
(01-01-2014)  
**Controlling and  
Processing Fix-its**

- (1) The return will need to be deleted from the system and reprocessed. Do not process it using the refile procedures. The entire return must be reprocessed.
- (2) Returns that need to be fixed due to processing imaging errors are batched within their own new batch or inserted into an established batch of work that contains the same form type. A Fix-it return is **not** counted as a new return and is not to be counted as a receipt. Taking another count for the return would result in double counting for one return.
- (3) Each return must be Document Prepared (Doc. Prep.), Scanned, Quality Controlled (QC), Validated, Verified, Reassociated, Restricted, and Quality Reviewed (QR).
- (4) When a batch has completed the various steps, the system will automatically release each batch to the next step.

3.20.12.3.13  
(01-01-2014)  
**Document Preparation**

- (1) Preparing the return for scanning is an important operation. Properly performed, this step can ensure efficiency through the remaining processes.
- (2) During this step scanning operators will:
  - a. Annotate edit marks throughout the return. Exhibit 3.20.12-7.
  - b. Review the entity and subsection code.
  - c. Identify items not open for public inspection.
  - d. LEM

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#

3.20.12.3.13.1  
(01-01-2014)  
**Document Preparation  
— General Information**

- (1) Numbering helps in reassociation of rejected documents and during QR, should a return require additional scanning or if information is not clear.

## 3.20 Exempt Organizations Returns Processing

1. Number all returns and their respective envelopes in the lower right hand margin.
2. If there is no envelope attached, write "NE" as well as a number.
3. If there is no envelope, but there are other items needing reassociation after imaging, number those items accordingly.
4. If multiple returns were shipped in one envelope, write the number and alpha character (e.g., 1a, 1b, 1c and so on), on the returns.
5. Ensure anything not scanned is attached to the envelope for reassociation later. This includes forms listed in the table below, requests for acknowledgment of receipt, and check stubs.

**Note:** IRS General Instructions, when they can be easily removed from the return package, do not need to be imaged and can be attached to the envelope for later association.

6. Envelopes and other information not scanned should be kept in proper order for reassociation.
7. If a return is missing the first page, the return is unprocessable. Refer to unprocessable return procedures.

(2) **VERIFY** the return has a **nine digit Employer Identification Number (EIN), a primary name, and a valid state.**

(3) If primary name is missing, place the document in the Entity basket and route to EO Entity for additional research.

**Note:** Do not edit missing information from other documents within the submission. EO Entity will research for missing data.

(4) If EIN is missing, incomplete, or is invalid, (e.g., less than nine digits, incorrect format, etc.) place the document in the Entity basket and route to EO Entity for additional research.

**Note:** Do not edit missing incomplete or invalid information from other documents within the submission. EO Entity will research for data.

(5) If a remittance is discovered, immediately take the complete return to the manager.

(6) Amended returns may be attached to a copy of the originally filed return. If this is the case, image the amended return per all imaging guidelines, but do not image the copy of the original.

(7) The following forms are not part of the current imaging process:

- Form 990-BL, Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons
- Form 1023, 1024, and 1028, Application for Recognition of Exemption
- Form 1040, Individual Income Tax Return
- Form 1120, U.S. Corporation Income Tax Return
- Form 6069, Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under section 4953
- State Tax Returns

If returns are originals, they may be separated during pipeline processing and routed as required. If attached, see IRM 3.20.12.2.3 for imaging and redacting/restricting procedures.

- (8) Detach returns with an original signature. Do not detach a return used to supplement or support the return to which it is attached to (e.g., Form 3800 is attached to a 990-T, Form 1041-A attached to a 5227, Form 2220 is attached to a 990-PF). Edit the received date of the return on the detached document. Continue Document Preparation of the return from which the attachment was separated.
- (9) Detach all original attachments per “Attachment Routing Guide” table below:

Attachment Routing Guide			
Attachment (Form/ document) <i>Note: Only detach if the return is an original</i>	Form received that has the attachment	Detach	Action
Form 990 series	All	Yes	If an original return, detach and image
Form 1023, 1024, or 1028, Application for Recognition of Exemption	All	Yes, if the signature is an original, otherwise leave attached	If signature is an original route to CSPC 201 W Rivercenter Blvd. Attn: EP/EO Determinations Team 31404 Covington, KY 41011
Form 1120-POL	990 / 990-EZ & 990-T	Yes	If an original return, do not image. Route to processing
Form 4720 - Return of Certain Excise Taxes on Charities and other Persons under Chapters 41 and 42 of the IRC	All that have an original signature	Yes	If original return, detach and image. When attached to Form 990-PF, however, an image of Form 4720 is included in the Form 990-PF, as it is open to public inspection in such case. See Reg. 1.6033-2(j).“CAUTION: note: When detaching Form 4720 from any other form make sure you also detach any applicable statements or attachments relating to Form 4720
Form 5227 - Split Interest Trust Information Return	All	Yes	If original return, detach and image.

- (10) If an original/amended return is received with a CP notice 420 thru 429, or a CP 259 A-G attached and has not previously been worked by the Entity unit prior to receipt in Imaging, take the following steps:
- Pull return
  - Do **Not** Image

## 3.20 Exempt Organizations Returns Processing

- Route to Entity M/S 6273 via Form 3210
- Annotate in the remarks that a TDI notice is attached

**Note:** In January 2009, the CP 420 – 424 notices were replaced with the CP 259 A-G notices.

- (11) In addition, the following document preparation must be completed:
- Indicate/annotate “Return Scanned” or “filmed” and the date.
  - Remove all staples.
- (12) Brochures, pamphlets, and other materials the EO has filed should be imaged. If unusually large amounts of attachments, books, etc. are with the return, contact management to determine if scanning is necessary.
- (13) If Form 8913 is attached to Form 990-EZ or Form 990-PF as a supporting documentation, Form 8913 is to be imaged and restricted.
- (14) The following table gives examples of scenarios that may be received in Imaging and the appropriate action to take:

Example Scenarios and Appropriate Actions to Take		
If	And	Then
Form 990-EZ is submitted by the filer	converted to a Form 990 by IRS	do not image the converted return.
an amended return is received	is attached to an original return	review each return to determine if a scanned stamp is present. If no scan stamp is present on the amended return follow 3.20.12.3.8, and image as a new return. Amended returns may be attached to a copy of the originally filed return. If this is the case, image the amended return per all imaging guidelines, but do not image the copy of the original..
an amended return is received	is not attached to an original return and not stamped with the scan stamp	image amended return following amended return instructions in IRM 3.20.12.3.8.

Example Scenarios and Appropriate Actions to Take		
If	And	Then
both Form 990-EZ and Form 990 are received from the filer	both are original returns and have not been imaged (no scanned stamp present)	detach and image both Form 990-EZ and Form 990 as originals under the appropriate program code.
the filer sends a copy of a return (electronically filed or paper) to Rejects and Rejects forwards the copy to Imaging		do not image, forward to department manager for resolution.
CIS return is received		treat as a live return and image.
SMIP return is received		do not image. A SMIP return is a return that is printed off of the OL-SEIN system (already imaged, SMIP prints on the document when printed from SEIN by Accounts Management)
amended return is received from Accounts Management		image following 3.20.12.3.8. If you receive amended returns treated as a refilm forward to the department manager for resolution.

3.20.12.3.13.2  
(01-01-2014)

**Telephone Excise Tax Refund (TETR) Procedures Form 990-T**

- (1) Taxpayers may be entitled to request a credit or a refund of excise taxes paid on long-distance telephone services. The credit/refund became available in 2006 and is claimed on Form 990-T or 1120-POL.

**Note:** Taxpayers must file a request for TETR on or before July 27, 2012.

- (2) The TETR return can be identified by one or more of the following:
- “Telephone Excise Tax Refund” or “Notice 2006–50”, or similar wording written on Form 990-T or attachments
  - Form 8913 is attached
  - Line 44 (other line, labeled as TETR) contains a dollar entry

**Exception:** LEM

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- (3) Taxpayers may file Form 990-T to claim only the TETR credit (may be combined with BUWH credit), or may file Form 990-T to claim the TETR credit in conjunction with their normal annual filing.
- (4) If Form 990-T is filed **“only”** for the (TETR), (or combined with the BUWH credit), pull the return and do not image. Leave the return in the batch and follow the standard routing processing for all other returns within the batch of work.
- (5) If Form 990-T is filed and includes the TETR, the form will be imaged and processed per Form 990-T procedures.

3.20.12.3.13.3  
(01-01-2014)  
**Section 45R, Small  
Business Credit Form  
990T**

- (1) Taxpayers may be entitled to request a refundable tax credit allowed under section 45R, small business credit.
- (2) The 45R credit can be identified by one or more of the following:
  - Wording similar to “45R Only” written at the top of Form 990-T or attachments
  - Form 8941 Credit for Small Employer Health Insurance Premiums, is attached
  - Lines 44f (2010 form revision, dollar amount must be present) and any combination of lines 45, 48, or 49 contains a dollar entry.

**Exception:** LEM

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- (3) Taxpayers may file Form 990-T to claim only the Section 45R small business credit (may be combined with TETR and/or BUWH), or may file Form 990-T to claim the Section 45R small business credit in conjunction with their normal annual filing.
- (4) If Form 990-T is filed **ONLY** for the Section 45R small business credit (or combined with TETR and/or BUWH), pull the return and do not image or stamp as imaged. Pull the return out of the batch, place in the tub located in the day shift manager’s office labeled “45R credit”, to be batched in BBTS using route 17, batch ID 6, and routed daily to Entity.

**Note:** Hours will be reported under 720 document preparation, however a count will not be taken under 360 scanning because the form is not imaged.

- (5) If Form 990-T is filed and includes the Section 45R small business credit, the form will be imaged and processed per Form 990-T procedures.

3.20.12.3.13.4  
(01-01-2014)  
LEM

- (1) LEM

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- a. LEM

- LEM #
- b. LEM #
- c. LEM #
- d. LEM #

3.20.12.3.13.5  
(01-01-2014)  
**Unprocessable Return**

- (1) An unprocessable EO return is any of the following:
  - A return with completely illegible entries
  - A return missing page one, with no available entity data to index
  - A return from foreign and U.S. Possession organizations with no amounts converted to U.S. currency or written in numerical characters.
- (2) The following steps should be taken:
  - Do not image the return.
  - Do not stamp the return indicating that it was scanned.
  - Pull the return and place in the front of the batch.
  - Route the unprocessable return(s) to Code & Edit with the other processed returns in the batch.

3.20.12.3.13.6  
(01-01-2014)  
**Frivolous Return**

- (1) A frivolous argument is used for the purpose of expressing dissatisfaction with the substance, form or administration of tax laws by attempting to illegally avoid or reduce tax liabilities. Recognized frivolous arguments made by businesses include, but are not limited to, examples shown in IRM 4.10.12 .
- (2) If the return is a potentially frivolous return, the following steps are to be taken:
  - Do not image the return.
  - Do not stamp the return indicating that it was scanned.
  - Pull the return, flag it as a potentially frivolous return and place it in the front of the batch.
  - Route the frivolous return(s) to Code & Edit with the other processed returns in the batch.
- (3) Returns having only zeros, no entries, blank, or indicating "None, Not Liable", etc., with no evidence of a frivolous argument are not to be considered frivolous returns.
- (4) Code & Edit will route the potentially frivolous return to the Frivolous Filer Program where EOCA will determine if the return is indeed a frivolous return. If EOCA determines that the return should be processed, it will be returned to Imaging for normal processing.



3.20.12.3.13.7  
(01-01-2014)

**Document Preparation –  
Editing**

- (1) LEM #
- (2) Often, an EO will submit a form, schedule or attachment that is skewed, or is a poor photocopy. These are referred to as “poor quality”. Edit a single check to the bottom of the page that is affected.
- (3) On Forms 990, 990-EZ, 990 with 527 box checked and 8872 if the return requires no further action in Restricting, edit “P”. The document can then be closed during Restricting.
- (4) On Forms 990, 990-EZ, 990-PF, 990 with 527 box checked and 8872 if the form itself has pages with issues requiring action in Restricting, edit “G#” ; G indicates “go to” and the # represents the page needing the work.

**Example:** A “G3” is edited on the bottom of the first page. During restricting, go to page 3 and redact the material that can not be disclosed.

- (5) If no zip code or zip code is less than five digits, research the zip code directory and annotate the correct zip code.

**Note:** If the zip code belongs to a foreign address, no additional research is required.

- (6) LEM #  
#  
#

- (7) On Form 990, if a Schedule H is attached to paper returns, edit the letter “H” in the bottom right margin (not applicable on E-File returns) for ease of identification and indexing.

3.20.12.3.13.8  
(01-01-2014)

**Reimages**

- (1) The minimum requirements for reimagining a document are the following:
- Page one of the return or IDRS print and,

**Note:** Preferred IDRS print is BRTVU.

- Reimage pages (i.e., pages/information missing from initial filing).
- (2) On Forms 990, 990–EZ, and 990-PF, if the additional information received from EO is a signature jurat (declaration), the jurat must be scanned. The signature is imaged and disclosed.
- (3) If there is no blue tag attached to an original return/document do the following:
1. Check for a “scan” stamp.
  2. If there is no “scan” stamp, scan the entire document.
  3. If a “scan” stamp is present, return to originator of the request.
  4. If the entire return needs to be rescanned, circle out the stamp or annotate with a single “X”.
- (4) Organize the additional information in the following order:
1. Page one of the return or the IDRS BRTVU print;
  2. Return pages organized in sequential order;
  3. Schedule A in sequential order (Forms 990 and 990-EZ ONLY);
  4. Schedule B in sequential order (Forms 990, 990–EZ, and 990-PF ONLY);

5. Supplemental information.

- (5) If reimaging requirements are not met, route the return back to the originator for clarification.

3.20.12.3.14  
(01-01-2014)  
**Form 990 Revision**

- (1) Form 990 was redesigned for Tax Year (TY) 2010. The Form 990 core form consists of 12 pages and numerous schedules have been added. The schedules that are open to public inspection are clearly identified in the upper right hand corner by the following statement, **“Open to Public Inspection.”**

- (2) The revised 2010 Form 990 now includes the following schedules:

- Schedule A, Public Charity Status and Public Support
- Schedule B, Schedule of Contributors
- Schedule C, Political Campaign and Lobbying Activities
- Schedule D, Supplemental Financial Statements
- Schedule E, Schools
- Schedule F, Statement of Activities Outside the United States
- Schedule G, Supplemental Information Regarding Fund-raising or Gaming Activities
- Schedule H, Hospitals

**Note:** More than one Schedule H may be attached to a return, keep pages in order per Schedule H.

- Schedule I, Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.
- Schedule J, Compensation Information
- Schedule K, Supplemental Information on Tax Exempt Bonds
- Schedule L, Transactions with Interested Persons
- Schedule M, Non-Cash Contributions
- Schedule N, Liquidation, Termination, Dissolution or Significant Disposition of Assets
- Schedule O, Supplemental Information to Form 990
- Schedule R, Related Organizations and Unrelated Partnerships

- (3) Arrange/organize the revised and non-revised Form 990 return pages in the following sequential order:

- Return pages organized in sequential order
- Schedule A, Public Charity Status and Public Support
- Schedule B, Schedule of Contributors
- All **NOT** Open for Public Inspection forms and attachments.
- Schedule C, Political Campaign and Lobbying Activities
- Schedule D, Supplemental Financial Statements
- Schedule E, Schools
- Schedule F, Statement of Activities Outside the United States
- Schedule F-1, Continuation Sheet for Schedule F
- Schedule G, Supplemental Information Regarding Fund-raising or Gaming Activities
- Schedule H, Hospitals

**Note:** More than one Schedule H may be attached to a return, keep pages in order per Schedule H.

## 3.20 Exempt Organizations Returns Processing

- Schedule I, Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.
- Schedule I-1, Continuation Sheet for Schedule I
- Schedule J, Compensation Information
- Schedule J-1 & J-2, Continuation Sheet for Schedule J
- Schedule K, Supplemental Information on Tax Exempt Bonds
- Schedule L, Transactions with Interested Persons
- Schedule M, Non-Cash Contributions
- Schedule N, Liquidation, Termination, Dissolution or Significant Disposition of Assets
- Schedule N-1, Continuation Sheet for Schedule N
- Schedule O, Supplemental Information to Form 990
- Schedule R, Related Organizations and Unrelated Partnerships
- Schedule R-1, Continuation Sheet for Schedule R
- Arrange the pages sequentially with supplemental information open for Public Inspection forms and attachments, following the form

### 3.20.12.3.15 (01-01-2014) Form 990-EZ

- (1) Form 990-EZ was redesigned for Tax Year (TY) 2008. The revised Form 990-EZ core form consists of four pages and includes various schedules.
- (2) The schedules that are open for public inspection are clearly identified in the upper right hand corner by the following statement, “**Open to Public Inspection**”.
- (3) Arrange the Forms 990-EZ in the following order:
  1. Return pages organized in sequential order
  2. Schedule A, pages in sequential order
  3. Schedule B, sequential order

**Note:** Schedule B may have any number of pages. Assemble all similar pages together.

4. All **NOT** Open for Public Inspection forms and attachments.
5. Schedule C
6. Schedule E
7. Schedule G
8. Schedule L
9. Schedule N
10. Schedule O
11. All Open for Public Inspection forms and attachments.

### 3.20.12.3.16 (01-01-2014) Form 990-PF

- (1) Arrange/organize the Forms 990-PF return in the following order:
  1. Return pages in sequential order.
  2. Schedule B, sequential order.

**Note:** Schedule B may have any number of pages. Assemble all similar pages together.

3. Place all **NOT** Open for Public Inspection forms and attachments.

### 3.20.12.3.17 (01-01-2014) Form 990-T

- (1) Return pages organized in sequential order, pages one through four.

- (2) Arrange the pages sequentially with supplemental information following the form:
  - a. All **NOT** Open for Public Inspection forms and attachments (i.e., Form 8913, Credit for Federal Telephone Excise Tax Paid, Form 8941, Credit for Small Employer Health Insurance Premiums, etc., as outlined in this IRM.
  - b. Form 4136, Credit for Federal Tax Paid on Fuels
  - c. Form 4626, Alternative Minimum Tax for Corporations
  - d. Schedule D (Form 1041), Capital Gains and Losses
  - e. Schedule I (Form 1041), Alternative Minimum Tax
  - f. Form 4952, Investment Interest Expense Deduction
  - g. All other supporting documents
- (3) If Form 990-T is filed claiming only one or any combination of the TETR, Back-up Withholding (BUWH), and/or Section 45R credit, pull the return, do not image, and do not stamp as imaged. See IRM 3.20.12.3.13.2 and IRM 3.20.12.3.13.3 for additional TETR and Section 45R identification and routing instructions.:

**Exception:** LEM

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- (4) If the Form 990-T is filed and **includes** the TETR, BUWH, or Section 45R Small Business Credit, the return will be imaged.

3.20.12.3.18  
(01-01-2014)  
**Form 4720**

- (1) Return pages organized in sequential order.
- (2) Arrange the pages sequentially with supplemental information following the form.

3.20.12.3.19  
(01-01-2014)  
**Form 5227**

- (1) Return pages organized in sequential order.
- (2) Arrange the pages sequentially with supplemental information following the form.

3.20.12.3.20  
(01-01-2014)  
**Amended Statute Period  
EO Returns**

- (1) Statute period returns are received and identified in the Receipt and Control (R&C), Extracting area. If one is missed and identified in Imaging to be a statute period amended EO return and not cleared by the Statute Unit, Imaging will route the return to the Statute Unit to be statute cleared.
- (2) Statute Unit will forward the returns via Form 12547-A to the Imaging Unit to be imaged. Statue must annotate the following information on the Form 12547-A for each return:
  - EIN
  - Name Control
  - Tax Period
  - MFT
- (3) The Imaging Team will acknowledge receipt of the statute-cleared returns by returning a copy of the Form 12547-A to the originator. The acknowledgment copy must be returned to the originator within 10 days of receipt.

## 3.20 Exempt Organizations Returns Processing

- (4) Process the returns per procedures outlined in IRM 3.20.12.
- (5) After the amended return is imaged, the statute-period amended EO return will be routed to EO Accounts M/S 6552 via Form 12547-A for resolution.
- (6) The following information must be annotated on the Form 12547-A for each return:
  - EIN
  - Name Control
  - Tax Period
  - MFT
- (7) If the acknowledgment copy is not received from EO Accounts within 10 days, the originator must contact the Lead of EO Accounts and obtain a copy. All statute-period amended EO returns routed to EO Accounts must be accounted for and acknowledged it was received.

3.20.12.3.21  
(01-01-2014)

### Scanning

- (1) The Scanning process captures images from paper returns for release to the public and internal use.

3.20.12.3.22  
(01-01-2014)

### Quality Control/Rescanning

- (1) The "Quality Control" module is used to visually inspect scanned images (compared to paper document) for errors and to re-scan those that are not correct.
- (2) Rescanning function **MUST** only be done on a workstation that is attached to a scanner.
- (3) The operator uses the documents and the imaged return to verify that all pages are scanned correctly, positioned correctly, and in the correct order. If any data is missing from the image, the document must be rescanned.
- (4) At the Quality Control stations documents can be created or split.
- (5) In addition, documents and pages can be:
  - Rejected
  - Un-rejected
  - Rotated
  - Deleted
  - Replaced
  - Inserted

3.20.12.3.23  
(01-01-2014)

### Validation

- (1) Validation is the process of entering descriptive information associated with a return for later retrieval from the database. The operator obtains information from various parts of the return that include the following:
  - EIN
  - Tax Period
  - Organization Name
  - State
  - Zip Code
  - Subsection Code (Forms 990, and 990-EZ, ONLY)
  - Total Assets (Forms 990, 990-PF, 990-EZ, and 5227 ONLY)
  - Total Tax on Form 4720

- Gross Income on Form 990-T
- LEM
- Schedule H attached (Form 990)

#

**Note:** Returns filed electronically only require input of the EIN, organization name abbreviations/corrections, and LEM information. Remove special characters, update PTA/PTO information as needed and only include the word “The” if it is associated with only one other word, see IRM 3.20.12.3.23(4)(g), (j), (m), & (n). All other descriptive information automatically populated will be accepted without inputting or reviewing it for accuracy.

(2) Enter the Employer Identification Number (EIN).

1. A valid EIN consists of 9 digits in the following format: NN-NNNNNNNN.
2. If EIN is missing, invalid, or incomplete, delete and route to EO Entity M/S 6054.

(3) Enter the Tax Period Ending. The Tax Period Ending is the month and year the accounting period ends. The filer’s tax period may be less than but not more than 12 months. A calendar year return ends in December. A fiscal year ends in any month other than December.

- Correct the tax period to a six digit number.
- The first four digits represent the year, the last two digits represent the month (YYYYMM).

**Example:** A calendar year 2001 return, has a tax period of 200112. For a fiscal year 2001 return with an ending month of May, the tax period is 200105.

- If the return contains a preprinted label, it will contain the year and month ending. This is a six digit field. If there is a change to a preprinted label, or the taxpayer indicates a different tax period ending, use taxpayer intent. The taxpayer may write the tax period under the return title. If the tax period ending has been edited by another area in IRS, use the edited tax period ending date.

(4) Enter the Primary Name Line. Abbreviations must be used only if the name line exceeds the maximum characters allowed per field. The name line is captured as the filer submits the return with the following exceptions,

- a. If the EO used an “&” (ampersand) enter “and”. If the EO used “and”, enter “ and”.
- b. Do not abbreviate anything beyond the abbreviations listed in Exhibit 3.20.12-4. Exhibit 3.20.12-6.
- c. Do not space before or after a hyphen. If the filer shows a space before and/or after the hyphen, omit the hyphen.
- d. Do not double space.
- e. Do not use single or double quotes, periods or commas in the name line.
- f. Do not input an apostrophe, do not space for the apostrophe. Example, if the name is O’Brien, you would enter the name as OBrien.
- g. Omit all other special characters such as #, ?, ,/, \, @, &, %, [ ] and ( ).
- h. If the special character “&” is part of the name line, spell out the special character. For example: Name line is: Store & Foundation, the name line would be input as Store and Foundation.

## 3.20 Exempt Organizations Returns Processing

- i. Always include Union, Post or Club numbers on the name line.
- j. Only include the word "The" if it is associated with only one other word.

**Example:** The EO name shown on the return is "*The Group.*" Both words would be included as the primary name. However, if the EO name on the return was "*The First Group*" only, "*First Group*" would be included as the primary name.

- k. If the first name line includes donor numbers, account numbers, or contract numbers, do not include.

**Example:** "8256972 Trust for May Flower" or "First Bank FBO May Flower 158935". The numbers should not be included in the primary name line.

- l. "Formerly known as" (FKA), Attention (ATTN), "In care of" (C/O), or "%", "Doing Business As" (DBA), and the name that follows is a secondary sort line for Entity Perfection. This information should not be included in the primary name line.
- m. If the name is a Parent Teacher Association (PTA), enter PTA then school name.

**Note:** The name control would be PTA plus the first letter of the state where the PTA is located even if the state name is not present.

- n. If the name is a Parent Teacher Organization (PTO), enter PTO then school name.

**Note:** The name control would be PTO plus the first letter of the state where the PTO is located even if the state name is not present.

- (5) "**DO NOT**" abbreviate words in the Name Line unless it is one of the exception cases above, or the name line exceeds the amount of allowed character per field.

- (6) Enter the State Code

- 1. Use the United States Postal Service approved abbreviations for States and the District of Columbia. See Exhibit 3.20.12-1.
- 2. To abbreviate names of territories and foreign countries, Exhibit 3.20.12-3.
- 3. If no state is found, enter "ZZ".

- (7) Enter the ZIP Code.

- 1. A zip code consists of 5 or 9 digits.
- 2. If the zip code belongs to a foreign address, enter five zeros.
- 3. If no zip code, research the Zip Code directory and enter the correct zip code
- 4. If the zip code is less than five digits, research the Zip Code directory and enter the correct zip code.
- 5. If the zip code is more than five but less than nine, enter the first five digits.
- 6. If the zip code is more than five and more than nine, enter the first five digits.

- (8) For Forms 990, and 990-EZ, enter SUBSECTION CODE

- a. If Subsection (SS) Codes conflict (e.g., preprinted label or INOLES shows SS03, but taxpayer indicates otherwise in item J), use the SS on the preprinted label or the INOLES print. Exhibit 3.20.12-5.

- b. Valid entries for 501(c) returns are blank, or 01 through 27. If unable to determine subsection from return, enter blank. If filer indicates a "0" treat as a blank.
- c. Follow table below for Subsection Code.

If . . .	Then enter . . .
4947	91
501(d)	40
501(e)	50
501(f)	60
501(k)	70
501(n)	71
527	82
529	81

- (9) For Forms 990, 990-EZ, 990-PF, and 5227, enter the Total Assets. For Form 990-T, enter Gross Income and Total Tax for Form 4720. See IRM 3.20.12.3.24. for index fields per form.

- a. If the total assets is a negative number, input as a negative.

**Example:** This may be indicated as -2000, (2000), [2000], or <2000>.

- b. Do not use dollar signs or commas.
- c. If the asset line is blank, input zero.
- d. Do NOT input total assets edited by IRS.

- (10) LEM

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- (11) Form 990, enter "Y" in the index field if a Schedule H is attached to the return. This field will default to "N" and can be skipped if there is no Schedule H attached to the return. See IRM 3.20.12.3.24. for index fields per form.

3.20.12.3.24  
(01-01-2014)

**Index Fields Per Form**

- (1) Refer to table below for index fields on Form 990 per version.



### 3.20 Exempt Organizations Returns Processing

Version	EIN	Tax Period	Organization Name	State	Zip Code	Subsection Code	Total Assets	LEM	Schedule H	#
2005, 2006, and 2007	Line D	Line A	Block C	Block C	Block C	Line J	Line 59B	LEM	Schedule H is attached	# # # # # #
2008, 2009, 2010, 2011, and 2012	Line D	Line A	Block C	Block C	Block C	Line I	Line 20 - End of Year	LEM	Schedule H is attached	# # # # # #

(2) Refer to table below for index fields on Form 990-EZ per version.

Version	EIN	Tax Period	Organization Name	State	Zip Code	Subsection Code	Total Assets	LEM	#
2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012	Line D	Line A	Block C	Block C	Block C	Line J	Line 25B	LEM	# # # # # #

(3) Refer to table below for index fields on Form 990-PF per version.

Version	EIN	Tax Period	Name of Foundation	State	Zip Code	Subsection Code	Total Assets	LEM	#
2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012	Line A	Top of Page	Block directly above Line G	Block directly above Line G	Block directly above Line G	Line H	Page 2 line 16C	LEM	# # # # # #

(4) Refer to table below for index fields on Form 990-T per version.

Version	EIN	Tax Period	Organization Name	State	Zip Code	Gross Income
2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012	Line D	Top of page one	Block directly to the right of Line A	Block directly to the right of Line A	Block directly to the right of Line A	Pg. 1 Part 1 Line 13 Column A

(5) Refer to table below for index fields on Form 4720 per version.

Version	EIN	Tax Period	Organization Name	State	Zip Code	Total Tax
2005	Pg. 1- Top right hand side	Pg. 1 - Line 1	Pg. 1 - Line 2	Pg. 1 - Line 4	Pg. 1 Line 4	Pg. 1 Part II-B Line 2
2006, 2007, 2008, 2009, 2010, 2011, and 2012	Pg. 1- Top right hand side	Pg. 1 - Line 1	Pg. 1 - Line 2	Pg. 1 - Line 4	Pg. 1 Line 4	Pg. 2 Part II-B Line 2

(6) Refer to table below for index fields on Form 5227 per version.

Version	EIN	Tax Period	Name of Trust	State	Zip Code	Type of Entity	Total Assets
2005, 2006	Line A	Top of page one	Entity block on page 1	Entity block on page 1	Entity block on page 1	Block B	Page 2 line 37B
2007, 2008, 2009, 2010, 2011, and 2012	Line A	Top of page one	Entity block on page 1	Entity block on page 1	Entity block on page 1	Block B	Page 3 line 50B

3.20.12.3.25  
(01-01-2014)  
**Rejecting Documents**

- (1) If an image of a document is not correct, or if the document does not meet imaging criteria, the document will be rejected back to the Quality Control station for corrections. Pages may also be deleted during validation using "Batch Editing."
- (2) If Form 990 was imaged in error, the images for the return must be deleted from the system.

3.20.12.3.26  
(01-01-2014)

**Verification**

- (1) This step is the process of checking the accuracy of a specified index. The operator reenters the EIN, Tax Period, and Organization Name.

3.20.12.3.27  
(01-01-2014)

**Reassociation**

- (1) After the returns have completed either Rescan or Verification, the folders of paper documents can be reassembled.
- (2) Associate the returns with the correct envelopes and/or attachments and staple securely.
- (3) If Form 5800 edit sheet is part of the filing, move it to the top of the return and staple securely.
- (4) Refer to IRM 3.10.72 for proper procedures to attach envelopes to the back of the returns or documents.

3.20.12.3.28  
(01-01-2014)

**Release (Processing within the system)**

- (1) The Release process releases the documents to the image storage devices. This process is turned on manually each day and performs automatically.
- (2) The process needs to be monitored on Batch Manager for errors.

3.20.12.3.29  
(01-01-2014)

**Redaction/Restriction Procedures**

- (1) A document that is required to be made available for inspection under IRC § 6104(a) or IRC § 6104(b) must be redacted (sanitized) of any coding information that indicates specific facts with regard to the organization's or trust's liability or possible liability for any tax, interest or penalty, that was added to the first page of the return during processing. This also includes any other internal processing forms or work papers prepared by IRS employees that would reveal information that can not be disclosed under IRC § 6104.
- (2) The Restricting function is used to identify any information **Not Open for Public Inspection**.
- (3) EO Returns that are not processed through the "Restricting" function are the following forms:
  - 4720
  - 5227
  - 990-T - non-501(c)(3) returns
- (4) Form 4720 can be disclosed if attached to Forms 990-PF as supporting documentation or if filed with Form 990/990-EZ with the 527 box checked.
- (5) E-filed documentation that was received by the filer and attached to his or her paper filings are to be imaged but must be restricted/redacted. Examples of documentation that may be attached are: E-filed rejection slips and EF Transmission Status notification.
- (6) Coding information added to the first page of the return that doesn't indicate specific facts with regard to the organizations' or trusts' liability or possible liability for any tax, interest or penalty (e.g., the date received or Document Locator Number (DLN)) may be left on the document. If there is any doubt in this regard, the IRS employee should contact the servicing Disclosure Office before making the requested information available for inspection.

(7) The following coding information, which is written or stamped on the first page of the return and required by IRC § 6033 and IRC § 6034, must be redacted before making the documents available for inspection:

- Condition codes “D”, “R”, “V”, “X”
- Daily Delinquency Penalty
- Payment received
- Delinquent return code
- Penalty and interest codes

**Note:** See IRM 3.20.12.2.6 and IRM 3.20.12.2.7 for editing that can be open to public inspection and those that must be redacted.

(8) Contributor names and addresses and some contribution amounts must be redacted from certain returns before the returns are open to public inspection.

**Note:** Review the form including attachments for contributor information to be restricted/redacted.

(9) In general, the names and addresses of contributors to an organization other than a private foundation shall not be available for public inspection.

- Except as provided in (12) below, names, and addresses of contributors to private foundations are open to public inspection.
- For political organizations, names, addresses, and additional information provided on Form 8871 and Form 8872 are open to public inspection. Refer to IRM 11.3.9 for additional information.

(10) To reduce the risk of inadvertently identifying contributors, Exempt Organizations (EO) established the policy to not include Schedule B. Schedule B is to be completely restricted with the exception of 990-PF.

**Note:** Schedule B attached to Form 990 and Form 990-EZ with the 527 box checked must be restricted. Review the form including attachments for contributor information to be restricted/redacted.

(11) Except as provided in (13) below, amounts of contributions to a private foundation shall be available for public inspection.

(12) Information regarding grants and contributions made by the filing organization as listed on a return is not considered to be information regarding contributions and is open to public inspection. These are the EO's expenses and can be distinguished from contributions received based on the line number referred to:

- Form 990 (rev. 2008 and subsequent), expenses are shown on Lines 13 through 19 or Lines 13-17 (rev. 2007 and prior)
- Form 990-EZ (all revisions), expenses are shown on Lines 10 through 17

(13) The names, addresses, and amounts of contributions or bequests of persons who are not US citizens to a foreign private foundation that from the date of its creation has received at least 85 percent of its support (other than gross investment income) from sources outside the US (see IRC § 4948(b)), shall not be made available for public inspection.

(14) For additional information see IRM 3.20.12.2.4.

3.20.12.3.29.1  
(01-01-2014)  
**Form 990-T Redacting  
Procedures**

- (1) The Tax Technical Corrections Act of 2007, amended section 6104(b) to require that Form 990-T and related schedules or attachments that pertain to tax on UBIT, filed by 501(c)(3) organizations, be made available for public inspection by the IRS. This provision is effective for returns filed after August 17, 2006, the date of enactment of the Pension Protection Act of 2006, PL. 109-280 (PPA).
- (2) Forms 990-T filed prior to August 17, 2006 **are not** open for public inspection. Forms 990-T filed by organizations **other** than section 501(c)(3) are also not available for public inspection.
- (3) The Form 990-T must meet the following criteria to be open for public inspection:
  - Subsection Code (SS) is a 501(c)(3) organization
  - Form 990-T filed after August 17, 2006
  - Form 990-T not filed solely to claim a credit that does not relate to unrelated business income tax, including: Telephone Excise Tax (TETR) credit, Back-up Withholding (BUWH) credit, 45R Small Business Credit, Credit for Small Employer Health Insurance Premiums, or Work Opportunity Tax Credit (WOTC)

**Note:** If filed claiming only one credit/refund or a combination of TETR, BUWH, Section 45R Small business Credit, and/or WOTC, the return is considered filed solely for the purposes of claiming a credit/refund and is **not** available for public inspection or disclosure.

- (4) All information included with Form 990-T and related schedules can be disclosed with the exception of a limited number of forms. Refer to the table below for procedures on forms attached to Form 990-T. Refer to section 3.20.12.2.3 for additional forms and attachments that are not open for public inspection if attached to the Form 990-T filing,

**Note:** Any Form 990-T that appears in the redact and restrict process (no matter the sub-section), redact and restrict as you would a 501(c)3 organization.

FORM	INFORMATION	IMAGE / DISCLOSE / REDACT / RESTRICT
Form 926	Return by a U.S. Transferor of Property to a Foreign Corporation	Image & Restrict
Form 2297	Waiver of Statutory Notification of Claim Disallowance	Image & Restrict
Form 3363	Acceptance of Proposed Disallowance of Claim for Refund or Credit	Image & Restrict
Form 3800	General Business Credit	Image - Open to Public Inspection
Form 4466	Corporation Application for Quick Refund of Overpayment of Estimated Tax	Image - Open to Public Inspection

FORM	INFORMATION	IMAGE / DISCLOSE / REDACT / RESTRICT
Form 4549	Income Tax Examination Changes	Image & Restrict
Form 5471	Information Return of U.S. Persons With Respect to Certain Foreign Corporations	Image & Restrict
Form 5701	Notice of Proposed Adjustment	Image & Restrict
Form 8271	Investor Reporting of Tax Shelter Registration Number	Image & Restrict
Form 8594	Asset Acquisition Statement under Section 1060	Image & Restrict
Form 8621	Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund	Image & Restrict
Form 8832	Entity Classification Election	Image & Restrict
Form 8858	Information Return of U.S. Persons With Respect to Foreign Disregarded Entities	Image & Restrict
Form 8865	Return of U.S. Person with Respect to Certain Foreign Partnerships	Image & Restrict
Form 8886	Reportable Transaction Disclosure Statement	Image & Restrict
Form 8913	Credit for Federal Telephone Excise Tax Paid	Image & Restrict
Form 8925	Report of Employer-Owned Life Insurance Contracts	Image & Restrict
Form 8941	Credit for Small Employer Health Insurance Premiums, If filed in conjunction with the normal annual filing	Image & Restrict

(5) Form 990-T images are available on DVD beginning with PY 2009.

3.20.12.3.30  
(01-01-2014)  
**Quality Review**

(1) The Quality Review step ensures each process of the program is completed to the highest quality possible.

## 3.20 Exempt Organizations Returns Processing

- (2) This includes viewing **all** pages to ensure that required data is restricted/redacted, preventing un-authorized disclosure issues.
- (3) Errors that can be corrected in the QR function are:
  - Errors made during Validation; and
  - Errors made during Restricting.
- (4) Errors made during Quality Control **cannot** be corrected in the Quality Review function. When these errors are found:
  1. Pull the paper return; and
  2. Route for correction.
- (5) Sometimes returns are imaged that should not have been imaged but this is not discovered until it reaches the Quality Review function. For example, a return for a statute year that was not cleared. If this is the case:
  - a. Delete the image from the system,
  - b. Pull the hard copy document from the folder,
  - c. Circle out all stamps indicating the return was scanned, or use a single "X" and
  - d. Route the filing to the Statute Unit for clearance.
- (6) If an error occurs because the document separator sheet was not recognized, this is cause for deletion. In this case:
  1. Delete the image from the system,
  2. Pull both hard copy paper returns from the folder,
  3. Merge the documents back through the entire Imaging Process.

3.20.12.3.31  
(01-01-2014)

### Imaging Political Organization Forms 990/990-EZ with the Section 527 Box Checked, and 8872

- (1) Political Organizations must file an electronic Form 8871 in order to be a tax exempt political organization.
- (2) Form 8453-X must be submitted after the electronic submission to authenticate the electronic filing.

**Note:** As of March 1, 2012, Form 8453-X will not be imaged including refilms.

- (3) Some Political Organizations that have submitted a Form 8871 may be required to submit Forms 990/990-EZ, and/or 8872.
- (4) Imaging will perform Document Preparation, Scanning, Validation, Restricting and Reassociation on all Political Organization Forms.
- (5) Do not scan Form 8871. Route Form 8871 to the Entity Unit to take the appropriate account action.

3.20.12.3.31.1  
(01-01-2014)

### Control and Routing Form 8872 and 990 with the Section 527 Box Checked

- (1) Forms 8872 are batched and controlled on the Batch/Block Tracking System (BBTS).
- (2) Timeliness guidelines are found in IRM 3.30.123.
- (3) Each batch of work will be routed through Document Preparation, Scanning, Rescan, Validation , Restricting and Reassociation.
- (4) Form 8872 and 990 with the Section 527 Box Checked must be imaged separately under its' respective programs.

3.20.12.3.31.2  
(01-01-2014)

**Document Preparation Form 8872 and 990 with the Section 527 Box Checked**

- (1) Verify the organization name is present on the front of the return. Verify a month has been edited if “f” through “h” are marked on the return. If not, route to Entity.
- (2) If EIN or organization name is not present, route to Entity. If multiple EIN’s are present, give to your Manager or Lead to investigate.
- (3) Do Not Scan IRS Letter 3406.
- (4) Separate Forms if found together.
- (5) Indicate “Scanned” or “Filmed” and Date stamp the return.
- (6) Number all returns and their respective envelopes in the lower right hand margin.
- (7) If there is no envelope attached, edit “NE” along with a number.
- (8) Remove all staples.
- (9) Organize documents into the following order:
  - a. For all Forms - Organize pages in numerical order.
  - b. Next is Supplemental Information.
- (10) Review form and attachments for Social Security Numbers (SSN) and Form 990 Schedule B for restriction or redaction.

3.20.12.3.31.3  
(01-01-2014)

**Scanning Political Organization Forms**

- (1) Scan Prepared Documents.
- (2) Ensure all images are of good quality and all information is legible.

3.20.12.3.31.4  
(01-01-2014)

**Validation Forms 8872**

- (1) Index the following fields:
  - a. EIN.
  - b. Name of organization.
  - c. Type of return.
  - d. Month.
  - e. Year
  - f. Change of address, if indicated.
  - g. Final report, if indicated.

3.20.12.3.31.5  
(01-01-2014)

**Reassociation of Political Organization Forms**

- (1) Associate document with its respective envelope.
- (2) Place staple in the left hand corner of return.

3.20.12.3.31.6  
(01-01-2014)

**Redaction/Restriction Procedures of Political Organization Forms**

- (1) All Social Security Numbers (SSNs) must be redacted.
- (2) All Form 990 Schedule B must be restricted.



3.20.12.4  
(01-01-2014)  
**Imaging Form 2363-A**

- (1) Form 2363-A is used by Taxpayer Service, Examination, Technical personnel and Campus Entity Control personnel to make entity changes that include EOMF data. The Form 2363-A is received from EO Entity.
- (2) The Imaging process for Form 2363-A is to be completed within 45 workdays of receipt within the Imaging Unit.
- (3) All time required to process Form 2363-A is reported under 550-13105.
- (4) Below are the index fields on Form 2363-A.
  - Employer ID Number (EIN)
  - Primary Name
  - New Gen

**Note:** If New Gen is not available, use the From Gen or the Old Gen as the index field.

- (5) The Form 2363-A is treated as classified waste after the data is verified and the Imaging process is completed.

Exhibit 3.20.12-1 (01-01-2014)

State Code/ZIP Code Perfection Chart (State Order)

State Code/ZIP Code Perfection Chart						
2-Ltr. Code	State Name	ZIP Code		2-Ltr. Code	State Name	ZIP Code
AA	America-Atlantic	34001		MS	Mississippi	38601
AE	America-Europe	09001		MO	Missouri	63001
AP	America-Pacific	96201		MT	Montana	59001
AL	Alabama	35001		NE	Nebraska	68001
AK	Alaska	99501		NV	Nevada	88901
AZ	Arizona	85001		NH	New Hampshire	03001
AR	Arkansas	71601		NJ	New Jersey	07001
CA	California	90001		NM	New Mexico	87001
CO	Colorado	80001		NY	New York	00401
CT	Connecticut	06001		NC	North Carolina	27001
DC	District of Columbia	20001		ND	North Dakota	58001
DE	Delaware	19701		OH	Ohio	43001
FL	Florida	32001		OK	Oklahoma	73001
GA	Georgia	30001		OR	Oregon	97001
HI	Hawaii	96701		PA	Pennsylvania	15001
ID	Idaho	83201		RI	Rhode Island	02801
IL	Illinois	60001		SC	South Carolina	29001
IN	Indiana	46001		SD	South Dakota	57001
IA	Iowa	50001		TN	Tennessee	37001
KS	Kansas	66001		TX	Texas	75001
KY	Kentucky	40001		UT	Utah	84001
LA	Louisiana	70001		VT	Vermont	05001
ME	Maine	03901		VA	Virginia	20101
MD	Maryland	20601		WA	Washington	98001
MA	Massachusetts	01001		WV	West Virginia	24701
MI	Michigan	48001		WI	Wisconsin	53001
MN	Minnesota	55001		WY	Wyoming	82001

**Exhibit 3.20.12-2 (01-01-2014)**  
**U.S. Possessions ZIP Codes**

City	ZIP Code	City	ZIP Code
<b>American Samoa (AS)</b>		<b>Federated States of Micronesia (FM)</b>	
Faga'itua	96799	Chuuk	96942
Leone	96799	Kosrae	96944
Olosega Manua'	96799	Pohnpei	96941
Pago Pago	96799	Yap	96943
<b>Marshall Islands (MH)</b>		<b>Palau (PW)</b>	
Ebeye	96970	Koror	96940
Majuro	96960	Palau	96940
<b>Northern Mariana Islands (MP)</b>		<b>Virgin Islands (VI)</b>	
Capitol Hill	96950	Charlotte Amalie	00802
Rota	96951	Christiansted	00820
Saipan	96950	Cruz Bay	00830
Tinian	96952	Downtown	00840
<b>Guam (GU)</b>		Frederiksted	00840
Agana	96910	Kingshill	00850
Inarajan	96917	Saint Croix	00820
Merizo	96916	Saint John	00830
Tamuning	96931	Saint Thomas	00805
Umatac	96915	Sunny Isle	00850
Yona	96915	Veterans Annex	00820
<b>Puerto Rico (PR)</b>			
Adjuntas	00601	Laplata	00786
Aquada	00602	Lares	00669
Aquadilla	00603	Las Marias	00670
Agnes Buenas	00703	Las Piedras	00771
Aguirre	00704	Levittown	00949
Aibonito	00705	Loiza	00772
Anasco	00610	Loiza Street Station	00936
Angeles	00611	Loquillo	00773
Arecibo	00612	Manati	00674

**Exhibit 3.20.12-2 (Cont. 1) (01-01-2014)**  
**U.S. Possessions ZIP Codes**

<b>City</b>	<b>ZIP Code</b>	<b>City</b>	<b>ZIP Code</b>
Arroyo	00714	Maricao	00606
Bajadero	00616	Maunabo	00707
Barceloneta	00617	Mayaguez	00680
Barraquitas	00794	Mercedita	00715
Barrio Obrero Station	00935	Minillas Center	00936
Bayamon	00956	Moca	00676
Boqueron	00622	Morovis	00687
Cabo Rojo	00623	Naguabo	00718
Caguas	00725	Narajito	00719
Camuy	00627	Orocovis	00720
Canovanas	00729	Palmer	00721
Caparra Heights	00920	Patillas	00723
Carolina	00982	Penuelas	00624
Catano	00962	Ponce	00731
Cayey	00736	Puerta de Tierra	00936
Ceiba	00735	Puerta Real	00740
Cerro Gordon	00754	Punta Santiago	00741
Ciales	00638	Quebradillas	00678
Cidra	00739	Ramey	00603
Coamo	00769	Rincon	00677
Comerio	00782	Rio Blanco	00744
Condado	00907	Rio Grande	00721
Corozal	00783	Rio Piedras	00927
Coto Laurel	00780	Rosario	00636
Culebra	00775	Sabana Grande	00637
Dorado	00646	Sabana Hoyos	00688
Ensenada	00647	Sabana Seca	00952
Esperanza	00765	Saint Just	00978
Fajardo	00738	Salinas	00751
Fernandez Juncos	00936	San Antonio	00690

## Exhibit 3.20.12-2 (Cont. 2) (01-01-2014)

## U.S. Possessions ZIP Codes

City	ZIP Code	City	ZIP Code
Florida	00650	San Francisco	00927
Fort Buchanan	00934	San German	00683
Garrachales	00652	San Juan	00936
Guanica	00653	San Lorenzo	00754
Guayama	00784	San Sebastian	00685
Guayanilla	00656	Santa Isabel	00757
Guaynabo	00965	Sanrurce	00936
Gurabo	00778	Toa Alta	00953
Hatillo	00659	Toa Boa	00949
Hato Rey	00936	Trujillo Alto	00976
Harmingueros	00660	University	00936
Humacao	00791	Utua	00641
Isabela	00662	Vega Alta	00692
Jayuya	00664	Vega Baja (box 1-9049)	00694
Juana Diaz	00795	Vieques	00765
Juncos	00777	Villalba	00766
La Cumbre	00926	Yabucoa	00767
Lajas	00667	Yauco	00698

**Exhibit 3.20.12-3 (01-01-2014)**

**Foreign Country Codes**

<b>Foreign Country</b>	<b>Country Code</b>
Abu Dubai	AE
Afghanistan	AF
Akrotiri Sovereign Base Area	AX
Aland Island	XI
Albania	AL
Algeria	AG
Andorra	AN
Angola	AO
Anguilla	AV
Antarctic Lands	FS
Antarctica	AY
Antigua	AC
Antigua & Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ascension	XA
Ashmore Island	AT
Ashmore & Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Azores	XZ
Bahamas	BF
Bahrain	BA
Baker Island	FQ
Balearic Islands	SP
Bangladesh	BG
Barbados	BB
Barbuda	AC

**Exhibit 3.20.12-3 (Cont. 1) (01-01-2014)**  
**Foreign Country Codes**

<b>Foreign Country</b>	<b>Country Code</b>
Bassas da India	BS
Belarus	BO
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bonaire	NT
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
British Virgin Islands	VQ
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Caicos Islands	TK
Cambodia	CB
Cameroon	CM
Canada	CA
Canary Islands	XY
Cape Verde	CV
Cartier Island	AT
Cayman Islands	CJ
Central African Republic	CT
Chad	CD
Channel Islands	XC

**Exhibit 3.20.12-3 (Cont. 2) (01-01-2014)**

**Foreign Country Codes**

<b>Foreign Country</b>	<b>Country Code</b>
Chile	CI
China	CH
Christmas Island	KT
Clipperton Islands	IP
Cocos Island	CK
Columbia	CO
Comoros	CN
Congo, Republic of (Brazzaville)	CF
Congo, Democratic Republic of (Kinshasa)	CG
Cook Islands	CW
Coral Sea Islands Territory	CR
Corsica	FR
Costa Rica	CS
Cote d'Ivoire	IV
Croatia	HR
Cuba	CU
Curacao	NT
Cyprus	CY
Czech Republic	EZ
Dem. People's Rep. of Korea (North)	KN
Dem. Rep. of Congo (Kinshasa)	CG
Denmark	DA
Dhekelia Sovereign Base Area	DX
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
Dubai	AE
East Timor	TT
Ecuador	EC
Egypt	EG



**Exhibit 3.20.12-3 (Cont. 3) (01-01-2014)**  
**Foreign Country Codes**

<b>Foreign Country</b>	<b>Country Code</b>
El Salvador	ES
Eleuthera Island	BF
England	XE
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Europa Island	EU
Falkland Islands	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	FG
French Polynesia	FP
French Southern & Antarctic Lands	FS
Futuna	WF
Gabon	GB
Gambia	GA
Gaza Strip	GZ
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI
Glorioso Islands	GO
Great Britain	UK
Greece	GR
Greenland	GL
Grenada	GJ
Grenadines	VC
Guadeloupe	GP

**Exhibit 3.20.12-3 (Cont. 4) (01-01-2014)**

**Foreign Country Codes**

<b>Foreign Country</b>	<b>Country Code</b>
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island & McDonald Island	HM
Holy See	VT
Honduras	HO
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Isle of Man	IM
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayen	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Juan de Nova Island	JU
Kazakhstan	KZ

**Exhibit 3.20.12-3 (Cont. 5) (01-01-2014)**  
**Foreign Country Codes**

<b>Foreign Country</b>	<b>Country Code</b>
Kenya	KE
Kingman Reef	KQ
Kiribati	KR
Korea (North)	KN
Korea (South)	KS
Kurile Islands	RS
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Martinique	MB
Mauritania	MR
Mauritus	MP
Mayotte	MF
McDonald Island	HM
Mexico	MX

**Exhibit 3.20.12-3 (Cont. 6) (01-01-2014)**

**Foreign Country Codes**

<b>Foreign Country</b>	<b>Country Code</b>
Midway Islands	MQ
Miquelon	SB
Moldova	MD
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH
Morocco	MO
Mozambique	MZ
Myanmar	XM
Namibia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
Netherlands Antilles	NT
Nevis	SC
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
North Korea	KN
Northern Ireland	XN
Norway	NO
Oman	MU
Other (country not identified elsewhere)	XX
Pakistan	PK

**Exhibit 3.20.12-3 (Cont. 7) (01-01-2014)**  
**Foreign Country Codes**

<b>Foreign Country</b>	<b>Country Code</b>
Palmyra Atoll	LQ
Panama	PM
Papua New Guinea	PP
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP
Pitcairn Islands	PC
Poland	PL
Portugal	PO
Principe	TP
Qatar	QA
Redonda	VI
Republic of Congo (Brazzaville)	CF
Republic of Korea (South)	KS
Republic of Singapore	SN
Reunion	RE
Romania	RO
Russia	RS
Rwanda	RW
Ryukyu Islands	JA
S Georgia Island	SX
S Georgia Island & S Sandwich Island	SX
S Sandwich Island	SX
San Marino	SM
Sao Tome and Principe	TP
Sarawak	MY
Saudi Arabia	SA
Scotland	XS
Senegal	SG
Serbia	RB

**Exhibit 3.20.12-3 (Cont. 8) (01-01-2014)**

**Foreign Country Codes**

<b>Foreign Country</b>	<b>Country Code</b>
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Slovak Republic	XR
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia Island	SX
South Georgia Island & South Sandwich Island	SX
South Korea	KS
South Sandwich Island	SX
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
St. Helena	SH
St. Kitts & Nevis	SC
St. Lucia	ST
St. Miquelon	SB
St. Pierre	SB
St. Pierre & Miquelon	SB
St. Vincent & Grenadines	VC
Sudan	SU
Suriname	NS
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY

**Exhibit 3.20.12-3 (Cont. 9) (01-01-2014)**  
**Foreign Country Codes**

<b>Foreign Country</b>	<b>Country Code</b>
Taiwan	TW
Tajikistan	TI
Tanzania	TZ
Thailand	TH
The Bahamas	BF
The Gambia	GA
The Netherlands	NL
Togo	TO
Tokelau	TL
Tonga	TN
Tortola	VI
Trinidad and Tobago	TD
Tristan Da Cunha	XT
Tromelin Island	TE
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks & Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdom	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Vatican City	VT
Venezuela	VE
Vietnam	VM
Wake Island	WQ
Wales	XW

**Exhibit 3.20.12-3 (Cont. 10) (01-01-2014)**

**Foreign Country Codes**

<b>Foreign Country</b>	<b>Country Code</b>
Wallis and Futuna	WF
West Bank	WE
Western Sahara	WI
Western Samoa	WS
Yemen	YM
Yugoslavia	YI
Zaire	CG
Zambia	ZA
Zimbabwe	ZI

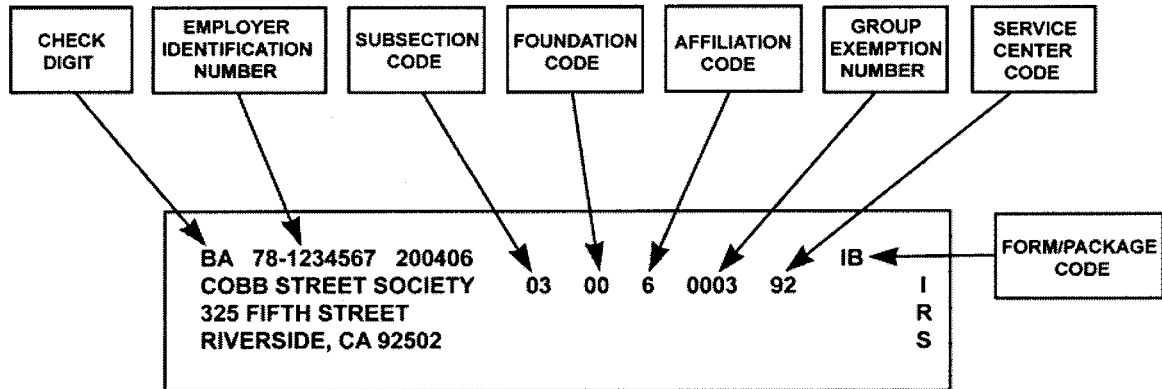


**Exhibit 3.20.12-4 (01-01-2014)****Province, State and Territory Abbreviations**

<b>Australia State</b>	<b>Abbreviation</b>
Australian Capital Territory	ACT
New South Wales	NSW
Northern Territory	NT
Queensland	QLD
South Australia	SA
Tasmania	TAS
Victoria	VIC
Western Australia	WA

Exhibit 3.20.12-5 (01-01-2014)

Pre-Printed Label



**Exhibit 3.20.12-6 (01-01-2014)**

**Abbreviations for Commonly Recurring Words. Abbreviations must only be used if the name line exceeds the maximum characters allowed per field.**

<b>Abbreviations for Commonly Recurring Words</b>			
agency/agencies	AGCY	Home Owners Association	HOA
agricultural/ agriculture	AGRI	Industrial	INDI
Alumni	ALUM	Industry/ Industries	IND
Amalgamated	AMAL	Incorporated	INC
American/s	AMER	Information	INFO
Association/s	ASSN	Institute/s	INST
Associates/Associated	ASSOC	International	INTL
Auxiliary/ Auxiliaries	AUX	Insurance	INS
Avenue	AVE	Irrevocable	IRREV
Apartments	APT	Junior/s	JR
Beneficiary	BNFRY	Legion/s	LGN
Benevolent	BEN	Library/Libraries	LIBR
Building/s	BLDG	Manufacturing	MFG
Campaign	CMPG	Management	MGMT
Cemetery	Cem	Medical	MED
Center/s	CTR	Memorial/s	MEM
Charitable	CHAR	Ministry /Ministries	MNSTR
Charitable Remainder Annuity Trust <b>Note:</b> Spell out completely if there is enough space available. If sufficient space is not available then and only then abbreviate	CRAT	Mountain	MTN
Charitable Lead Annuity Trust <b>Note:</b> Spell out completely if there is enough space available. If sufficient space is not available then and only then abbreviate	CLAT	Non-exempt Charitable Trust	NECT

**Exhibit 3.20.12-6 (Cont. 1) (01-01-2014)**

**Abbreviations for Commonly Recurring Words. Abbreviations must only be used if the name line exceeds the maximum characters allowed per field.**

<b>Abbreviations for Commonly Recurring Words</b>			
Charitable Remainder Trust <b>Note:</b> Spell out completely if there is enough space available. If sufficient space is not available then and only then abbreviate	CRT	National/s	NATL
Charitable Remainder Unitrust <b>Note:</b> Spell out completely if there is enough space available. If sufficient space is not available then and only then abbreviate	CRUT	Organization/s Organizational	ORG
Charitable Lead Trust <b>Note:</b> Spell out completely if there is enough space available. If sufficient space is not available then and only then abbreviate	CLT	Parent Teacher Association	PTA
Charitable Lead Unitrust <b>Note:</b> Spell out completely if there is enough space available. If sufficient space is not available then and only then abbreviate	CLUT	Parent Teacher Organization	PTO
Circle /Circles	CIR	Partner	PTR
Coalition	COAL	Partnership	PTRSP
College/s	COLL	Political Action Committee	PAC
Committee/s	COM	Representative	REPR
Commission/s	COMM	Republican	REP
Community/ Communities	COMN	Research	RES
Company/ Companies	CO	Resource/s	RSC
Cooperative/Co-operative	COOP	Retirement	RTMT
Corporation/s	CORP	Revocable	REV
Council/s	COUN	Rotary	ROT

**Exhibit 3.20.12-6 (Cont. 2) (01-01-2014)**

**Abbreviations for Commonly Recurring Words. Abbreviations must only be used if the name line exceeds the maximum characters allowed per field.**

<b>Abbreviations for Commonly Recurring Words</b>			
County/Countries	CNTY	Remainder	REM
Credit Union	CU	Saint/s	ST
Democrat/Democratic	DEM	Scholarship/s	SCHOL
Department/s	DEPT	Senior/s	SR
Development/s/ Developmental	DEV	Service/s	SVC
District/s	DIST	Special/s	SPC
Doctor/s	DR	Street/s	STR
Education/ Educational	ED	Society/ Societies	SOC
Elementary/ Elementaries	ELEM	Student/s	STU
Employee/s	EMP	Testamentary	TEST
Enterprise/s	ENT	Technology	TECH
Estate/s	EST	Trust/s	TR
Endowment/s	END	Trustee	TTEE
Environment/ Environmental	ENVI	Under the Will of / Under Will	UW
Electrical	ELEC	United States	US
Family/Families	FAM	University/Universities	UNIV
Federation/s	FED	Veteran/s	VET
For the Benefit of	FBO	Veterans for Foreign War	VFW
Foundation/s	FDN	Voluntary Employee Benefit Association	VEBA
Fund/s	FD	Volunteer	VOL
Fraternal	FRTL	Young Men's Christian Association	YMCA
Fraternity	FRAT	Young Women's Christian Association	YWCA
Group/s	GRP		
Government/ Governmental	GOV		
Historic/Historical	HIST		
Hospital	HOSP		

Exhibit 3.20.12-7 (01-01-2014)

Required - Imaging Edit Marks

CODE	INTENT/PURPOSE
D	Indicates this page needs to be deleted during the Quality Control function.
G#	Indicates the form has information requiring attention during the Restricting function. (G# = Go to Page NN)
P	Indicates no Restricting is necessary.
R	Indicates the page edited must be restricted.
LEM	LEM
#	Indicates the page number for the edited page.
NE	Indicates no envelope attached to form.

#  
#

## Exhibit 3.20.12-8 (01-01-2014)

## EO Subsection Codes

Subsection Code	Classification Code	Type of Exempt Organization	IRC Code
01	1	Governmental Instrumentality	IRC § 501(c)(1)
02	1	Title holding corporation	IRC § 501(c)(2)
03	1	Charitable corporation	IRC § 501(c)(3)
03	2	Educational organization	IRC § 501(c)(3)
03	3	Literary organization	IRC § 501(c)(3)
03	4	Organization to prevent cruelty to animals	IRC § 501(c)(3)
03	5	Organization to prevent cruelty to children	IRC § 501(c)(3)
03	6	Organization for public safety testing	IRC § 501(c)(3)
03	7	Religious organization	IRC § 501(c)(3)
03	8	Scientific organization	IRC § 501(c)(3)
04	1	Civic league	IRC § 501(c)(4)
04	2	Local association of employees	IRC § 501(c)(4)
04	3	Social welfare organization	IRC § 501(c)(4)
05	1	Agricultural organization	IRC § 501(c)(5)
05	2	Horticultural organization	IRC § 501(c)(5)
05	3	Labor organization	IRC § 501(c)(5)
06	1	Board of trade	IRC § 501(c)(6)
06	2	Business league	IRC § 501(c)(6)
06	3	Chambers of commerce	IRC § 501(c)(6)
06	4	Real estate board	IRC § 501(c)(6)
07	1	Pleasure, social and recreation club	IRC § 501(c)(7)
08	1	Fraternal beneficiary society or association	IRC § 501(c)(8)
09	1	Voluntary employees' beneficiary association Non-Governmental	IRC § 501(c)(9)
09	2	Voluntary employees' beneficiary association Governmental	IRC § 501(c)(9)
10	1	Domestic fraternal society and association	IRC § 501(c)(10)
11	1	Teachers retirement fund association	IRC § 501(c)(11)
12	1	Benevolent life insurance association	IRC § 501(c)(12)
12	2	Mutual ditch or irrigation company	IRC § 501(c)(12)

**Exhibit 3.20.12-8 (Cont. 1) (01-01-2014)**  
**EO Subsection Codes**

12	3	Mutual or cooperative telephone company	IRC § 501(c)(12)
12	4	Organization like those on three preceding lines	IRC § 501(c)(12)
13	1	Burial association	IRC § 501(c)(13)
13	2	Cemetery company	IRC § 501(c)(13)
14	1	Credit union	IRC § 501(c)(14)
14	2	Other mutual corporation or association	IRC § 501(c)(14)
15	1	Mutual insurance company or association other than life/marine	IRC § 501(c)(15)
16	1	Corporation financing operation	IRC § 501(c)(16)
17	1	Supplemental unemployment benefit Trust or plan	IRC § 501(c)(17)
18	1	Employee funded pension trust created before June 25, 1959.	IRC § 501(c)(18)
19	1	Post or organization of war veterans	IRC § 501(c)(19)
20	1	Legal service	IRC § 501(c)(20)
21	1	Black lung benefit trust	IRC § 501(c)(21)
22	1	Multi-employer pension plan	IRC § 501(c)(22)
23	1	Veterans association founded before 1880.	IRC § 501(c)(23)
24	1	Trust described in IRC § 4049 of ERISA	IRC § 501(c)(24)
25	1	Title holding company for pensions, etc.	IRC § 501(c)(25)
26	1	State sponsored high risk health insurance organization	IRC § 501(c)(26)
27	1	State sponsored workers' compensation insurance	IRC § 501(c)(27)
28	1	National Railroad Retirement Investment Trust	IRC § 501(c)(28)
29	1	Co-op health insurance issuer	IRC 501(c)(29)
40	1	Apostolic and religious organization	IRC § 501(d)
50	1	Cooperative hospital service organization	IRC § 501(e)
60	1	Cooperative service organization of operating education organization	IRC § 501(f)



