

Part 3
Chapter 20 Exempt Organizations Returns Processing

IRM 3.20.13

3.20.13

Exempt Organization Photocopy Procedures

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3.20.13.1
(01-01-2014)
IRM Overview

- (1) This IRM provides the necessary instructions, guidelines, and procedures for filling requests (both paper and CD/DVD Rom) for public inspection of Exempt Organization (EO) returns. 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 3.20.12, Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing
 - IRM 3.5.20, Processing Requests for Tax Return/Return Information.
- (2) Any instructions written at the campus (e.g., desk procedures, job aids, etc.) to clarify IRM 3.20.13, Exempt Organization Photocopy Procedures, can only be implemented once the instructions are approved by the Tax Exempt Government Entities (TE/GE) Submission Processing Programs staff. A Form 2061, Document Clearance Record, must be signed and kept on file for all changes. This also applies to any notices and/or letters used during processing in conjunction with the EO Photocopy process.
- (3) CRX letter 3983C, is used when corresponding to the requester. The use of “Quick” notes or other local letters is prohibited unless specifically directed.

3.20.13.1.1
(01-01-2014)
Overview of Public Inspection Under IRC Section 6104

- (1) See IRM 3.20.12.1, Imaging Exempt Organization Returns, for an overview of public inspection under IRC Section 6104.

3.20.13.1.2
(01-01-2014)
Public Inspection of Annual Returns and Applications for Tax Exempt Status

- (1) See IRM 3.20.12.1.1, Imaging Exempt Organization Returns, for an overview of public inspection of annual returns and applications for tax exempt status.

3.20.13.1.3
(01-01-2014)
Form 990 & Form 990-EZ Revision

- (1) Form 990 was redesigned in 2008. The core Form 990 consists of 12 pages and includes numerous schedules. 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**”.
- (2) The following schedules may be filed with Form 990 , depending on the tax year of the form being submitted. All schedules are open for public disclosure with the exception of specific information outlined in IRM 3.20.13.3.2 and IRM 3.20.12.
 - 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 F-1, Continuation Sheet for Schedule F
 - Schedule G, Supplemental Information Regarding Fund-raising or Gaming Activities
 - Schedule H, Hospitals

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- Schedule I, Supplemental Information on 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, 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

- (3) Form 990-EZ was also redesigned but required fewer changes. The dollar thresholds for Form 990-EZ filers was raised to allow more organizations to file Form 990-EZ. Schedules that may be filed are Schedules A, B, C, E, G, L, N, and O, as shown above.

3.20.13.1.4
(01-01-2014)

Form 990-N (e-Postcard)

- (1) Most small tax-exempt organizations whose gross receipts are usually \$50,000 or less may be required to electronically submit Form 990-N, also known as the e-Postcard. Exceptions to this requirement include the following:

- Organizations that are included in a group return
- Churches, their integrated auxiliaries, and conventions or associations of churches
- Organizations that are required to file a form other than 990-N.

- (2) If you receive a request, and through IDRS research you find Form 990-N was filed instead of Forms 990, 990-EZ and 990-PF, send 3983C letter and inform the requester to view and print individual organization's e-Postcard or download the entire database of electronically filed e-Postcards on the "Charities and Non-Profits" section of the IRS website. To access the Form 990-N, go to www.irs.gov/eo, click on "EO Select Check" and scroll down to "Search for Exempt Organization Select Check."

3.20.13.1.5
(01-01-2014)

Glossary of Terms

- (1) The following terms are applicable to the EO photocopy process.

<i>Term</i>	<i>Description</i>
Alchemy	The name of the software program resident on CD/DVDs containing scanned images.
Bad Pay	Requesters who have not paid in full for EO information requested.
Contributor(s)	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. These are persons who have contributed gifts to the organization.

Term	Description
DMD	Data Management Division
EO	Exempt Organization
ESTAB	IDRS command code used to order Form 990 series returns from Files.
EUP	Employee User Portal is used to view returns filed via the Modernized Electronic Filing (MEF) system.
FRC	Federal Records Center
Grants	Cash or non-cash given out by EOs.
IDRS	Integrated Data Retrieval System
Mass Request	One requester asking for Form 990 EO information for 100 or more organizations.
Media Request	Any request from personnel who work for a newspaper, television station, radio, or other news organization.
Not EO	Term used to indicate not open to public inspection.
OL-SEIN	Online Statistics of Income Exempt Organizations Return Image Net system
Redact	Term used to omit information not open to public inspection.
SOI	Statistics of Income
Purge	Term used when discarding old files.
Suspense	Term used for storing EO cases waiting for payment and/or additional information.

3.20.13.1.6
(01-01-2014)
CADE 2

- (1) The Customer Account Data Engine (CADE) 2 Program Office in Headquarters is charged with the primary goal to implement a single, modernized programming solution which provides daily processing of taxpayer accounts.

Note: The CADE Master File, as it existed from 2004 – 2011, will transition from Production and be retired at the end of 201152.

- (2) The CADE 2 solution is comprised of several components, to modernize the IRS to a daily processing environment with several Transition States.

- (3) With CADE 2 there will be changes to campus cycles which will begin with cycle 201201.

The new BMF, EO and EPMF campus cycles are:

- Campus Cycle: Thursday – Wednesday
- Master File Processing: Friday – Thursday
- Notice Review Saturday: Monday (8+ days)

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- Unpostables: New available Tuesday; Closing Tuesday

(4) BMF, EO and EPMF transaction posting time frames are outlined as follows:

- Transactions will be viewable using CFOL command codes on Saturday following the weekly Master File processing run on Thursday.
- Transactions will be viewable as posted transactions using IDRS command codes on Monday following the weekly Master File processing run on Thursday.

Note: With the acceleration of the IDRS weekly analysis being performed the weekend directly after the Master File processing on Thursday, transactions will be posted instead of in pending status on Monday.

(5) Cycle posting dates will reflect a format of YYYYCCDD. YYYY will indicate the year. CC will indicate the posting cycle. For IMF transactions, the following values for DD are defined:

- 01 = Friday
- 02 = Monday
- 03 = Tuesday
- 04 = Wednesday
- 05 = Thursday

Note: BMF, EO and EPMF cycle posting dates will continue to reflect YYYYCC. YYYY will indicate the year. CC will indicate the posting cycle. BMF cycle posting dates in TXMOD will reflect a format of YYCCDD. The DD value will be 08.

3.20.13.2
(01-01-2014)

Sorting, Batching and Assigning Procedures, Controlling Work, Reporting Time and Retention of Form 4506-A Requests

(1) When requests are received in the EO Photocopy unit, the unit mail clerk will take the following action.

- Date stamp the Form 4506-A request.
- Sort and batch the cases into folders as follows:
 - EO requests (non-media)
 - Media requests
 - CD/DVD requests
 - Reimbursable photocopy fees
- Record the number of Forms 4506-A and years being requested.
- Assign a batch number to the folder.
- Log batches on the control sheet.
- Place the batched cases on the wall.

(2) If a request is received in a manner other than Form 4506-A (i.e., written or faxed correspondence), batch the request as indicated above.

Note: Subsequent correspondence asking for additional clarification why a prior request for copy was not filled (example: status was not EO) will be routed to EO Accounts using Form 12634, mail stop 6710 for response.

(3) The case clerks will retrieve batches of work from the wall as needed. The batches are assigned following local established procedures.

(4) Clerks will control the cases on IDRS on the specific tax period(s) requested (if multiple years are requested on one EIN, one control is opened), after they

have determined that all the necessary information is present, example: the filer is required to file the tax period requested, status code is applicable, etc., in order to fill the request.

- (5) **Control Cases** — All cases that meet the control requirement in (4) above must be controlled on IDRS in “**B**” (background) status. Case category codes are contained in Document 6209, IRS Processing Codes and Information. Use the following case category code when controlling EO requests.
- “**EOPC**”— is used to control EO requests. These cases age at 25 days after the EO RAIVS received date (75 days if the case requires to be suspended or the document ordered from files).
- (6) **Reporting Time to WP&C** — Requests for copies of EO returns counts as one request for each tax period, not each request. Use the following OFP Codes for processing the requests.
- 790-34200 — EO (all non-media requests and related research)
 - 790-34204 — Media requests (working Media requests)
 - 790-34205 — CD or DVD requests
 - 790-34206 — Senate Finance Committee or Congressional cases
 - 520-34000 — Reimbursable photocopy fees
- (7) **Records Retention for Form 4506-A** - Retain all Form 4506-A and correspondence received for copies of EO tax forms in accordance with Document 12990 Records and Information Management Record Control Schedules (formerly IRM 1.15.29, Records Management, Records Control Schedule for Tax Administration - Wage and Investment Records).

3.20.13.2.1
(01-01-2014)
**Timeliness Guidelines
for EO Photocopy
Inventory**

- (1) Requests made on forms that include information on the expected delivery date are not considered taxpayer correspondence and are not subject to Action 61 Guidelines. No “interim letters” are required, however, if the case is not closed within the processing time frame indicated on the form, the taxpayer must be advised of status using the appropriate letter. For letter requests, Action 61 Guidelines do apply. See IRM 21.3.3 Incoming and Outgoing Correspondence/Letters.
- (2) Once a request is closed, hold the case file in the applicable EO holding areas as determined by local procedures.
- (3) Time frames are based on IRM 3.30.123, Processing Timeliness: Cycles, Criteria, and Critical Dates. All requests have processing time frames and age criteria.

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If.....	Then.....
Request is for a copy of tax forms (non-media)	Consider these cases aged at 25 calendar days after the EO RAIVS received date. Note: If the case requires the form to be ordered from Files or suspended pending additional information, consider these cases aged at 75 calendar days after the EO RAIVS received date.
The request is a Media Request	Consider these cases aged at 14 business days after the EO RAIVS received date.

3.20.13.2.2
(01-01-2014)
Responsibilities

- (1) TE/GE is responsible for most activities relating to IRC § 6104 and other code sections relating to exempt organizations. Many of the TE/GE activities are centralized, such as the submission of applications, returns, and requests for copies of these documents.
- (2) TE/GE currently provides the following guidance to the public as outlined in the table below. To obtain copies or to request inspections of documents available under IRC § 6104 from the IRS, Form 4506-A, Request for Public Inspection or Copy of Exempt or Political Organization IRS Form, should be completed. Form 4506-A, and the following website <http://www.irs.gov/charities> provide additional information, including cost information. The form should then be submitted as follows:

If Taxpayer wants.....	Then file Form 4506-A with the
a paper copy or CD/DVD of a return, report, or notice	Internal Revenue Service Mail Stop 6716 Ogden, UT 84201 Fax No. 801-620-7896
to inspect a return, report, notice, or an exemption application at an IRS office*	Internal Revenue Service Disclosure Scanning Operation - Stop 93A Post Office Box 621506 Atlanta, GA 30362-3006
to inspect a return, report, notice, or an exemption application at the IRS National Headquarters	Commissioner of Internal Revenue Attention: Freedom of Information Reading Room 1111 Constitution Avenue, NW Washington, DC 20224

If Taxpayer wants.....	Then file Form 4506-A with the
a copy of an exemption application	Internal Revenue Service TE/GE Correspondence Unit P.O. Box 2508 Rm: 4024 Cincinnati, OH 45201 Fax No. 513-263-3434
Form 990-BL	Internal Revenue Service 201 W. River Center Blvd, stop 31, TEGE. Covington, KY 41011
*The office handling the request will contact the requester to schedule an appointment when the item is available for inspection.	

- (3) Individuals should be encouraged to contact the exempt organization directly or to check the following web sites to see if the document is available from these sources.
 - www.irs.gov/polorgs - provides information on political organizations
 - www.guidestar.org, <http://www.nccs.urban.org> and www.foundationcenter.org/findfunders/ - provide many Form 990 series returns.

- (4) Exempt organizations are required to make their exempt applications, returns, and certain other documents available for public inspection. The organizations may charge a reasonable fee for reproduction and mailing costs. These fees may not exceed those listed in the IRM FOIA fee schedule (i.e., as of the date of this IRM revision, the charge can be \$.20 per page without regard to the fee exclusion applicable to the IRS for the first 100 pages). See Treasury Decision 9173. Form 4506-A, and its instructions provide most of this information, including what is mentioned in (2) above, and lists the fees that may be charged. By using these other sources, documents will often be available to the requester quicker and with less effort. However, if an individual wants a copy of an EO document more quickly from the IRS, they should be advised to send the Form 4506-A to the appropriate TEGE location (Cincinnati or Ogden). Individuals may still request that the IRS provide them with the opportunity to inspect documents at the IRS, and the IRS is legally required to provide this service.

- (5) Requests for public inspection or copies of exempt organization documents received in Headquarters are handled by the Headquarters Freedom of Information Act (FOIA) Reading Room. Reading Room personnel will refer these requests to the appropriate Disclosure office in accordance with procedures detailed in IRM 11.3.7, Freedom of Information Reading Room Operations.

- (6) Disclosure of exempt organization information in response to requests from news media must be coordinated with the Field or National Media Relations Specialist. The Media Specialist must be immediately alerted to the receipt of all media requests, contacted to obtain confirmation whether the requester is considered media, for missing or incomplete information, informed if the request is denied, notified of any delays in processing by the 10th business day if the request cannot be filled and closed by the 14th business day, and provide the date the request will be filled and closed. Do not contact the news

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media directly. A list of Field Media Specialists can be found at the following website. <http://www.irs.gov/newsroom/article/0,,id=97242,00.html>.

Note: If the Media Specialist determines the requester is not considered media they will inform the requester and inform the EO RAIVS designated point of contact by written notification, typically by E-mail. Process the request using non-media instructions. The EO RAIVS designated point of contact will no longer inform requesters if they are not considered media.

(7) Contact the National Media Relations Branch at 202-622-4000 if a request is received from a *major* national media outlet or if the request is from a person with the news media in a foreign country. This will ensure accurate and consistent treatment is provided on all media requests. National outlets will include but are not limited to the following:

- the tax press
- Wall Street Journal
- New York Times
- Washington Post
- USA Today
- Los Angeles Times
- Major national and cable broadcast networks or major Internet sites (such as Yahoo, MSNBC, and CNN.com)
- wire services such as AP, Reuters, and Bloomberg

(8) Media requests for copies of exempt organization returns can be faxed to the Exempt Organization Media Request Desk at the Ogden Submission Processing Campus (OSPC). The fax number is 1-801-620-7896.

(9) The request can be submitted on the media's letterhead or Form 4506-A, and must include the following information.

- The name, and EIN of the organization
- The specific tax years and forms requested. The request cannot state "*most recent*" or "*all available tax returns.*"
- If they would like to have the returns sent via courier services, the UPS account number must be provided in their request. If an UPS Account number is provided:
 - 1- Prepare the 3983C letter as required,
 - 2- Notate and highlight "UPS" in the top right margin of the Form 5703,
 - 3- Prepare Form 9814 per instructions and:
 - Include the UPS account number in the box designated,
 - Check the "Next Day Air" box,
 - Check the "Other" box, under justification of delivery notate "Form 4506-A Expedite Handling Requested by filer",
 - 4- Place documents in the following order:
 - Form 5703
 - Form 9814
 - Attachments to be associated with 3983C letter

Note: You will receive an E-mail confirmation indicating request sent/delivered and a hard copy of Form 9814 will be received including the tracking number to be kept with the case file.

Otherwise, IRS will send the returns via the U.S. mail.

- Media requests **must** be filled and closed within 14 business days after the EO RAIVS received date. On the 10th business day you must determine if the request will be filled timely. If you determine the request will not be filled and closed by the 14th business day you must contact the media specialist to inform them of the delay and provide the date the request will be filled and closed.

Note: EO returns are destroyed six (6) years after the end of the processing year. Example: Requests received in 2013, do not fill requests for tax years filed prior to 2007. Requests received in 2014, do not fill requests for tax years filed prior to 2008, etc.

- (10) If Legislative Affairs receives a Congressional request, they may fax the request to Return and Income Verification System (RAIVS) unit to be processed in accordance with IRM 3.20.13.4.4.3.
- (11) If RAIVS receives a Congressional request for Form 990 or other tax exempt documents, they should immediately forward the request to the lead or manager who will coordinate with the Planning and Analysis staff to forward to either Legislative Affairs or the appropriate Taxpayer Advocate's office. Legislative Affairs' intranet home page, under "Staff Directory", provides contact names, telephone numbers and E-mail addresses.
 - a. If the request is from a Congressional Committee or a member of Congress requesting the information for official purposes, refer the request to the Director of Legislative Affairs.
 - b. If the request is from a member of Congress requesting returns or material on behalf of a constituent, refer the request to the local Taxpayer Advocate's office of the Congress members home state (see IRM 13.1.8, *Congressional Affairs Program*).

3.20.13.3
(01-01-2014)
Commonly Requested Documents

- (1) The most commonly requested documents that are made available for public inspection in accordance with IRC 6104(a)(1)(A) and IRC 6104(b) are the following:

- Form 990, Return of Organization Exempt from Income Tax and all related schedules (Filled by EO RAIVS)

Note: If Form 5713 is attached, it cannot be disclosed to the public under any circumstance. Notify the unit lead or designated employee of any requests received for Form 5713, who will then notify the TEGE SPP HQ Analyst with oversight of RAIVS.

- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax, and all related schedules, for organizations (other than a Section 527 with periods beginning after 6-30-2000) (Filled by EO RAIVS)
- Schedule A, Organization Exempt Under 501(c)(3)
- Schedule B, Schedule of Contributors

Note: Names and addresses of contributors must not be disclosed. Contribution amounts may be disclosed but only if amount could not reasonably be expected to identify a contributor. The entire Schedule B must be restricted in Imaging. Schedule B is restricted and related information is restricted or redacted during the scanning operation.

- Form 990-PF, Return of Private Foundation (Filled by EO RAIVS)

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- Form 990-T, Exempt Organizations Business Income Tax Return, and attachments that relate to the tax on unrelated business income (filed by 501(c)(3) organizations filed after August 17, 2006) (Filed by EO RAIVS)

Note: If Form 5713 is attached, it cannot be disclosed to the public under any circumstance. Form 5884-B is also not to be disclosed. If a request is received for either of these two forms, notify the unit lead or designated employee, who will then inform the TEGE SPP HQ Analyst with oversight of RAIVS.

- Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of IRC, and supporting documents (Filed by CSC)

Note: Applications of organizations that have been denied tax-exempt status are available, in redacted form, pursuant to section 6110.

- Form 1024, Application for Recognition of Exemption Under Section 501(a) and supporting documents.(Filed by CSC)

Note: Applications of organizations that have been denied tax-exempt status are available, in redacted form, pursuant to section 6110 .

- Form 1041-A, U.S. Information Return-Trust Accumulation of Charitable Amounts (Not filled by EO RAIVS)
- Form 5227, Split Interest Trust (except Schedule A and it's related early termination agreement, K-1 and any K-1 continuation pages and transmittals, amended trust agreement, the trust instrument document, Form 926, Form 8582, Form 8621, and any attachment that references contributor/donor information. These items must be restricted) (Filed by EO RAIVS).
- Form 1065, if filed by an organization described in IRC Section 501(d) (EO submodule-Subsection 40) (Not filled by EO RAIVS).

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 are not subject to disclosure provisions of IRC 6104.) (Not filled by EO RAIVS)
- Form 5578, Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax (Not filled by EO RAIVS)
- Form 8871, Political Organization Notice of Section 527 Status (Not filled by EO RAIVS)
- Form 8872, Political Organization Report of Contributions and Expenditures (Not filled by EO RAIVS)
- Form 8453-X, Declaration of Electronic Filing of Notice of Section 527 Status (Not filled by EO RAIVS)

3.20.13.3.1
(01-01-2014)

**Forms and Attachments
Open for Public
Inspection**

- (1) For a complete list of forms and attachments open for public inspection see IRM 3.20.12.

3.20.13.3.2
(01-01-2014)
**Forms and Attachments
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. For additional information also see IRM 3.20.12.

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

Form/Document	Title	Additional Information
1023	<p>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"</p> <p>Note: If application contains original signature, pull and route to appropriate area. Do not image. See IRM 3.20.12.3.13.1</p>	Image and Restrict
1024	<p>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"</p> <p>Note: If application contains original signature, pull and route to appropriate area. Do not image. See IRM 3.20.12.3.13.1</p>	Image and Restrict

Form/Document	Title	Additional Information
1028	Application for Recognition of Exemption under Section 521, unless the account has received an approved status. Note: 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
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

Form/Document	Title	Additional Information
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 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
5472	Information Return of a Foreign Owned Corporation	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

Form/Document	Title	Additional Information
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
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

Form/Document	Title	Additional Information
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

Form/Document	Title	Additional Information
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
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.

Form/Document	Title	Additional Information
8886	Reportable Transaction Disclosure Statements Note: 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

Form/Document	Title	Additional Information
Schedule B and attachments labeled as Schedule B- attached to Forms 990, 990-EZ and 990-T	Used to provide information on contributions the organization.	Image and Restrict Note: 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. Note: 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 Note: TD F 90-22.1 is not filed in Ogden.	Image and Restrict
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

Form/Document	Title	Additional Information
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
"Sign Here" stickers		Not imaged - staple and attach to the envelope prior to imaging the return

Form/Document	Title	Additional Information
Correspondence (IRS letters to and from the taxpayer)		Imaged but restricted/redacted unless specific procedures are provided for specific letters/notices
Checklist	"Voluntary Compliance Program Checklist for Small Tax-Exempt Organizations Eligible to File Form 990-EZ"	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 note Note: The multiple returns would not be separated from return note		Image and treat as original returns, restricting or redacting any item as need.

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

Form	Information	Additional Information
<p>990, 990-EZ or 990-T</p>	<p>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.</p> <p>Note: Review the form including attachments for contributor information to be restricted/redacted.</p>	<p>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.</p>
<p>990, 990-EZ, 990-PF or 990-T</p>	<p>Wording listed on the top of the front page indicating a determination application is pending will be redacted.</p> <p>Example: "Application Pending", or similar working</p> <p>Note: Wording listed anywhere else on the return or attachments will not be redacted.</p>	

Form	Information	Additional Information
990, 990-EZ, 990-PF	<p>990, 990-EZ, 990-PF emphasis Wording listed on the top of the front page indicating a revocation will be redacted.</p> <p>Example: “automatically Revoked”, “Status 97”, or similar wording</p> <p>Note: Wording listed anywhere else on the return or attachments will not be redacted.</p>	

Form	Information	Additional Information
<p>Form 990/ 990-EZ with the 527 Box Checked, and determined to be a 527 Political Organization (POL) based on IDRS research as follows:</p> <p>1 Review the form in OL-SEIN to determine if the 527 box is checked.</p> <p>2- If the box is checked, research IDRS to verify the organization is a 527 POL by accessing CC INOLES</p> <p>a- Entries of 1-5 in field "527-POL-ORG-CD" indicate the organization is a 527 POL.</p> <p>b- Entries of 0 or blank indicate the organization is not a 527 POL</p> <p>Note - If the 527 box is not checked, do not research IDRS to verify the 527 POL section. Work the request as a non 527 POL return</p>	<p>Social Security Numbers (SSNs) listed any where on the 527 POL form or attachments must be redacted.</p>	<p>1- If the requester does not specifically request a copy of Schedule B, and the Schedule B is restricted in OL-SEIN, redact all SSNs (if present) and provide the copy of the return to the requester.</p> <p>2- If the form in OL-SEIN contains a non-restricted Schedule B, and the requester did not specifically ask for the Schedule B, restrict the Schedule B, redact all SSNs (if present) and provide the copy of the return to the requester</p> <p>3- If the requester specifically requests a copy of Schedule B, contact the TEGE SPP HQ Analyst with oversight of RAIVS per IRM 3.20.13.4.4 (2) IF and THEN titled "a request is for Form 990 or Form 990-EZ with the 527 box checked (and determined to be a 527 POL through IDRS research) and the Schedule B is specifically requested"</p>
<p>All disclosable forms and attachments RAIVS provides to the public</p>	<p>Social Security Numbers (SSNs)</p>	<p>Redact all SSNs</p>

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

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, 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, see (8) below for exception.
- 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 Schedule B of Form 990 if attached, 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.

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

3.20 Exempt Organizations Returns Processing

Exception: If attached to Form 990-PF, Schedule B, is not restricted or redacted, unless a foundation checks box D(2) in the Form 990-PF heading. See (8), below.

Exception: For Forms 990/990-EZ with the 527 box checked (and determined to be a 527 POL through IDRS research), and the requester specifically requests a copy of Schedule B, see IRM 3.20.13.4.4(2) IF and THEN titled "a request is for Form 990 or Form 990-EZ with the 527 box checked and determined a 527 POL through IDRS research and the Schedule B is specifically requested".

- (7) SSNs must be redacted when present on all 527 POL returns determined to be a 527 POL through IDRS research, all disclosable forms, and attachments provided to the public.
- (8) 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 has this status. For additional information refer to IRC § 4948(b).
- (9) 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.
- (10) When documents are voluntarily submitted as supporting documentation and not specifically required by a Code section other than IRC section 6033, not listed in the tables above, or you have questions about restricting particular schedules/attachments that are unusual or uncommon, contact your point of contact (POC) on the Planning and Analysis (P&A) Staff for guidance. Once contact is made, forms will not be held pending determination of disclosure in the IRM, but will be restricted and the request will be worked.

3.20.13.3.3 (01-01-2014) Applications for Exemption

- (1) For details on the disclosure of Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, and Form 1024, Application for Recognition of Exemption Under Section 501(a), see IRM 3.20.12.
- (2) Form 1023 or Form 1024 application for exemption includes all documents and statements required to be filed with the form. If the application for exemption is approved, it is open to public inspection. Any letters or other documents issued by the IRS with respect to the application are also open to public inspection.
- (3) Requests for a copy of the approved Form 1023 or Form 1024 application are processed in Cincinnati. Route all requests (and include Form 3210) to the address shown below or fax the request to 513-263-3434.

Internal Revenue Service
TE/GE Correspondence Unit
P.O. Box 2508, Rm: 4024
Cincinnati, OH 45201

3.20.13.3.4 (01-01-2014) Letter of Determination

- (1) In addition to having the opportunity to inspect material relating to tax exempt organizations or trusts, a person may also request a Letter of Determination from the IRS. This is a statement that provides the following information:

- The subsection and paragraph of IRC § 501 (or the corresponding provision of any prior revenue law) under which an organization or trust has been determined to be exempt from taxation; and
- Whether the organization or trust is currently held to be exempt.

- (2) A request for a Determination Letter (statement of exempt status) is processed at the Cincinnati Campus. Requests may be submitted in writing to W&I Customer Accounts Services (CAS) at the address shown below or faxed to 513-263-3434.

Internal Revenue Service
TE/GE Correspondence Unit
P.O. Box 2508, Room 4024
Cincinnati, OH 45201

- (3) Requests for Determination Letters can also be referred to the TEGE Telephone Operations toll free number 1-877-829-5500.

3.20.13.3.5
(01-01-2014)
**Public Inspection of
Certain Information
Returns**

- (1) Under the 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.

Note: The most commonly requested documents are identified in IRM 3.20.13.3 above.

- (2) This disclosure authority pertains to any information required to be filed by these organizations or trusts in accordance with IRC § 6033 and IRC § 6034.
- (3) Prior to January 1, 1970, only information furnished on the following forms was required to be made available for public inspection under IRC § 6104(b). This information is still available, upon request, to the extent that it has not been destroyed in accordance with the IRS's Records Retention Schedule.
- Part II of Schedule A, Organization Exempt Under Section 501(c)(3) (Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or 4947(a)(1) Nonexempt Charitable Trust
 - Form 990-H, U.S. Income Tax Return for Homeowners Associations, filed pursuant to IRC § 6033(b) by certain exempt organizations
 - Form 1041-A, U.S. Information Return-Trust Accumulation of Charitable Amounts, filed pursuant to IRC § 6034 by trusts claiming charitable, etc., deductions under IRC § 642(c),
- (4) The amendments to IRC § 6104(b) enacted by the Tax Reform Act of 1969 also authorized the disclosure of additional information required to be furnished to the IRS by these organizations and trusts after December 31, 1969.

3.20.13.3.6
(01-01-2014)
**Requests for Form 990
Series Returns**

- (1) The information required to be furnished on or filed with Form 990, Form 990-EZ, Form 990-PF and supporting documents filed after December 31, 1969, may be made available for public inspection upon written request. Form 4506-A should be used for this purpose. Oral requests will not be honored. See IRM 3.20.13.3.7.1 for disclosure of Form 990-T. Forms 990-T filed after the August 2006 period can also be requested using form 4506-A.
- (2) Requests for copies of these forms should be sent to the following address:

Internal Revenue Service
EO Photocopy MS: 6716
Ogden, UT 84201

(3) These requests must include the following:

- the name of the organization that filed the return;
- the type of return;
- the years involved; and
- the Taxpayer Identification Number

3.20.13.3.7
(01-01-2014)

**IRS Codes and Marks
Not Open for Public
Inspection**

(1) For a list of IRS codes and marks not open for public inspection, see IRM 3.20.12.

3.20.13.3.7.1
(02-28-2013)

**Form 990-T Redacting
Procedures**

- (1) Form 990-T and related documents are redacted prior to being imaged. However, the EO Photocopy clerks should ensure that all non-disclosable items are restricted or redacted prior to filling the request.
- (2) See IRM 3.20.12 for Form 990-T disclosure and redacting instructions.
- (3) Also, a Form 990-T filed solely for the purpose of claiming a refund of the Telephone Excise Tax (TETR) credit or Back-up Withholding (BUWH) credit is not open for public inspection or disclosure. These returns may be identified by the following:
- Filing Requirement Code 02 (See Exhibit 3.20.13-8);
 - EO subsection may not be present;
 - Line 13, column (A), line 34, and line 43 will be blank or zero (0);
 - The credit will be entered on the appropriate line 44a – 44g; or
 - Lines 45, 48 and 49 will be completed.

Exception: LEM

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

- (4) A Form 990-T filed solely for the purpose of claiming the Section 45R small business credit is not open for public inspection or disclosure. These returns can be identified by 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 and subsequent versions, dollar amount must be present) and any combination of lines 45, 48, or 49 contains a dollar entry.

Exception: LEM

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- (5) Caution must be exercised when requests for a Form 990-T involving a state college is received. Only section 501(c)(3) state colleges that received a determination letter may be disclosed. Status Code 06 indicates the state college did not receive a determination letter and, therefore, its Form 990-T cannot be disclosed.
- (6) The Form 990-T must meet the following disclosure criteria:
 - Subsection Code (SS) is a 501(c)(3) organization;
 - Status Code (SC) is **not** "06";
 - Form 990-T filed after August 17, 2006; and
 - not solely to claim TETR, BUWH or 45R credit(s).
- (7) Prior to filling a Form 990-T request, the clerk must verify that the organization is a section 501(c)(3) organization. This is determined by researching the EO subsection on Master File and Form 990-T. Refer to the procedures outlined below.

<i>If</i>	<i>And</i>	<i>Then</i>
the SS code on Master File is 501(c)(3),	Form 990-T, Box B (exempt under section) indicates SS code (c)(3) or is blank,	1) Continue processing the request.

- (8) When a discrepancy is identified between Master File and Form 990-T, additional research must be conducted by the Entity Unit. Entity will research the account on the EO/EP Determination System (EDS) in order to determine the correct subsection. Refer to the procedures outlined below.

3.20 Exempt Organizations Returns Processing

<i>If</i>	<i>And</i>	<i>Then</i>
Form 990-T, box B displays a SS code 501(c)(3) or box B is blank and Master File shows a different SS code,	Status code is other than 06,	<ol style="list-style-type: none"> 1) Print the first page of Form 990-T and fax to Entity at 801-620-3108 Attn: Lead 2) Entity will research EDS to determine the correct SS code and notify EOPC within five (5) business days as to what the correct SS code is. 3) If Entity determines that MF is incorrect, they will update the SS code field and notify EOPC that the MF SS code has been corrected. 4) EOPC will continue filling the request. 5) If Entity determines the SS code on MF is correct (other than SS 03), do not fill the request. 6) Send 3983C letter to the requester informing them the request cannot be filled.
Form 990-T, Box B displays a SS code other than a 501(c)(3), but Master File indicates the SS code is a 501(c)(3) organization,	Status code is other than 06,	<ol style="list-style-type: none"> 1) Print the first page of Form 990-T and fax to Entity at 801-620-3108 - Attn: Lead for EDS research. 2) Entity will research EDS to determine the correct SS code and notify EOPC within five (5) business days as to what the correct SS code is. 3) If Entity determines that MF is correct, they will edit the front page of the return and fax back to EOPC. 4) EOPC will continue filling the request. 5) If Entity determines that MF is incorrect, they will update the SS code field and notify EOPC that the MF SS code has been corrected. 6) EOPC will issue the 3983C letter to the requester informing them the request cannot be filled.

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

3.20.13.3.7.2
(01-01-2014)
**Form 5227 Redacting
Procedures**

- (1) The Pension Protection Act of 2006 allows for the public disclosure of Forms 5227 filed after January 01, 2007. These returns are imaged during normal processing. However, they are not redacted during the imaging process.
- (2) Form 5227 was revised for 2007 to clearly indicate what can or cannot be disclosed on the return. All forms filed for taxable years beginning after December 31, 2006 are open for public inspection. If the organizations use the proper tax year Form 5227 when filing, the 2007 return would be the first year affected. If the organizations use a 2006 or earlier version of Form 5227 when filing a return for a tax period ending prior to January 1, 2007, the Form 5227 **is not** open for public inspection.
- (3) If a Form 4506-A is received requesting a copy of a Form 5227, the following items must be redacted/restricted prior to sending a copy of the return to the requester.
 - Schedule A — Distributions, Assets, and Donor Information (page 7 of Form 5227 . Restrict the entire page and any attached continuation pages of Schedule A and it's early termination agreement (the title of this document and opening paragraphs would typically refer to early termination/liquidation/dissolution of the trust.)
 - Trust Instrument Document (usually filed with the initial return). Restrict entire document. A trust instrument can go by any of several titles (e.g., Trust Agreement, Trust Instrument, Indenture of Trust, Declaration of Trust, Deed of Trust), and can be part of a will (Last Will and Testament).)
 - Amended trust agreement (asked for on Pt VII, Section D, line 93.) Restrict the entire document. Taxpayers might just send in an amendment document (which would typically be entitled "Amendment to Trust" rather than "Amended and Restated Trust Agreement") and might only be a page or two in some cases.
 - Schedule K-1 and any K-1 continuation pages and transmittals, restrict.
 - Form 926, restrict.
 - Form 8582 attached behind Form 5227, restrict.
 - Form 8621, restrict,
 - Any separate attachments referring to contributor/donor information, restrict.
- (4) Form 5227 images are not available to the public on DVDs.

3.20.13.3.8
(01-01-2014)
**Information Subject to
Redaction/Restriction**

- (1) Contributor names and addresses and certain contribution amounts must be redacted from certain returns before the returns are open to public inspection.
- (2) In general, the names and addresses of contributors to an organization other than a private foundation shall not be available for public inspection.
 - a. Except as provided in (4) below, names and addresses of contributors to private foundations are open to public inspection.
 - b. For political organizations, names, addresses, and additional information provided on Form 8871 and Form 8872 are open to public inspections (see IRM 11.3.9).
- (3) The amounts of contributions and bequests to an organization will be available for public inspection unless the disclosure can reasonably be expected to identify any contributor.

Note: To reduce the risk of inadvertently identifying contributors, Exempt Organizations (EO) of TE/GE has established the policy to not include Schedule B,

3.20 Exempt Organizations Returns Processing

that lists contributors and the amounts of contributions, with copies of Forms 990 for mass distribution, such as CD/DVD sets or other public media, and will not include the schedule in individual requests for copies of Forms 990. Requesters are advised that a redacted Schedule B may be requested. If requested, the schedules must be redacted in accordance with guidance provided in this section. This is the policy used by Ogden when copying Form 990 for public use.

- (4) Except as provided in (5) below, "amounts of contributions" to a private foundation shall be available for public inspection. Grant or grantor information listed on a return is not considered to be information pertaining to contributions and is open to public inspection.
- (5) The names, addresses, and amounts of contributions or bequests of persons who are not U.S. 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 U.S. (see IRC § 4948(b)), shall not be made available for public inspection.

3.20.13.3.9
(01-01-2014)

Information That May Be Disclosed

- (1) See IRM 3.20.12.2.5 for information that may be disclosed.

3.20.13.4
(01-01-2014)

EO Photocopy – Filing Requests for Public Inspection

- (1) This subsection provides procedures for processing Form 4506-A requests for photocopies of tax forms and return information in the RAIVS unit. Requests come from taxpayers or their representatives, federal agencies, or other third parties by mail or by fax.
- (2) Requests must be submitted on a Form 4506-A, Request for Public Inspection or Copy of Exempt or Political Organization IRS Form.
- (3) Copies of the return(s) can be secured by utilizing one of the following methods in order;
 - OL-SEIN
 - Contacting the TEGE Submission Processing Program (SPP) HQ Analyst with oversight of RAIVS (only for special requests for Schedule B, MEF returns not located in OL-SEIN, Form 5227 and Form 990/990-EZ with a 527 box checked (and determined to be a 527 POL through IDRS research) and the Schedule B is specifically requested.
 - Requesting the document from Files

Note: Refer to (6) below

- (4) OL-SEIN is a system that allows viewing of a **redacted** image of an EO return. This is the **preferred** and **recommended** manner in which copies of EO returns should be obtained. **ONLY** the **redacted** version of OL-SEIN is to be used. If the request requires the use of the unredacted copy such as a special request for Schedule B, MEF returns not located in OL-SEIN, Form 5227, or Form 990/ 990-EZ with the 527 box checked (and determined to be a 527 POL through IDRS research) and the Schedule B is specifically requested, contact the TEGE SPP HQ Analyst with oversight of RAIVS to obtain the redacted version. See IRM 3.20.13.4.4(2), requests for Schedule B, MEF returns not located in OL-SEIN, Form 5227, and Forms 990/990-EZ with 527 box checked (and determined to be a 527 POL through IDRS research) and the Schedule B

is specifically requested. The RAIVS clerk is required to redact or restrict all information that cannot be disclosed to the public (with exception of Schedule B, MEF returns not located in OL-SEIN, Form 990/990-EZ with the 527 box checked confirmed to be a 527 POL through IDRS research and the Schedule B is specifically requested, and Form 5227 provided from the TEGE SPP HQ Analyst with oversight of RAIVS), by utilizing instruction in this IRM and IRM 3.20.12, if the data was not redacted or restricted during the SEIN Imaging process. Feedback is to be given to the TEGE SPP HQ Analyst with oversight of RAIVS through the proper channels if data was not redacted or restricted during the SEIN Imaging process or by the TEGE SPP HQ Analyst with oversight of RAIVS. See IRM 3.20.12, unauthorized disclosures and assigned responsibilities, for instruction on unauthorized disclosures.

Note: The SSNs on all 527 POL returns, all disclosable returns, and attachments, must be redacted.

- (5) Returns filed electronically via MEF are identified by the DLN (File Location Code 92 or 93). MEF returns cannot be requested via CC ESTAB. MEF returns can be viewed and printed in OL-SEIN in redacted version; however, if the return is not present in OL-SEIN, **Do Not** print through the Employee User Portal (EUP). Contact the TEGE SPP HQ Analyst with oversight of RAIVS to obtain the redacted version of the form. See IRM 3.20.13.4.4(2), MEF returns not located in OL-SEIN.
- (6) If the return cannot be located on either OL-SEIN, or obtained from the SPP HQ Analyst with oversight of RAIVS (only for special requests for Schedule B, MEF returns not located in OL-SEIN, Form 5227 and Form 990/990-EZ with the 527 box checked (and determined to be a 527 POL through IDRS research) and the Schedule B is specifically requested), request the paper document from Files via CC ESTAB. Once the return is received **Do Not** fill the request immediately. See IRM 3.20.13.4.4(2), paper return required from files. The RAIVS clerk is required to redact or restrict all information that cannot be disclosed to the public.

3.20.13.4.1
(01-01-2014)
**How Requests Are
Received**

- (1) Requests for public inspection or copies of returns generally come from the following sources:
 - General Public - (grant seekers, watchdog groups); or
 - Communications and Media Personnel.
- (2) The proper form to file when submitting a request for copies of EO returns is Form 4506-A, Request for Public Inspection or Copy of Exempt or Political Organization IRS Form.
- (3) A request may also be received in one of the following formats, either through the mail or by fax:
 - Form 4506-A;
 - A letter; or
 - Telephone call.

Note: If a request is received through a telephone call, inform the requester that a Form 4506-A must be submitted before information can be provided. Also explain that one Form 4506-A must be completed per EIN if more than one organization's returns are needed.
Note - If a request is received containing more than one EIN, fill the request.

3.20.13.4.2
(01-01-2014)
**EO Photocopy Payments
and EO Photocopy
Payment Request Report
(Previously known as
Bad Payer List)**

- (4) The requester may ask to inspect or receive a copy of a return.
- (1) Payment of required fees may be requested prior to performing any services beyond the minimal effort necessary to reasonably estimate fees and new requests are not filled if the requester has a history of unpaid fees incurred in connection with requests for records, until paid in full.
- (2) OSPC EO RAIVS function maintains an “**EO Photocopy (EOPC) Payment Request Report**” (previously known as Bad Payer List) located on the shared drive, by accessing S:\WI\SP\AO\ACO\37306\TEGE. The report includes all requests for payment of copies of returns that have not been paid in full. The report is maintained in received date order. Additional information recorded on the EO Photocopy Payment Request Report includes:
- Taxpayer Identification Number (TIN);
 - Date the request was received;
 - Date the first and second request for payment letters were sent;
 - Payments received;
 - Balance due; and
 - IDRS number of the clerk who issued the balance due letters.
- (3) All new requests must be verified against the EO Photocopy (EOPC) Payment Request Report before any action is taken. Refer to the table below.

If.....	Then.....
the requester is not listed,	1. Follow normal case processing guidelines as outlined in IRM 3.20.13.4.5 below.
the requester is listed, and owes money,	1. Prepare Form 2860 to provide the current balance due, to send to the requester. 2. Send IDRS correspondex letter 3983C to requester informing them of the outstanding balance due. 3. Update and annotate the received date of the subsequent request on the EOPC Payment Request Report. 4. Record all actions on a history control sheet 13659. 5. Close. 6. Maintain case file in the designated EO billing area. Note - See IRM 11.3.5, Disclosure of Official Information Fees, for additional information.

If.....	Then.....
the requester is listed and requester submits full payment or proof of payment,	1. Update the EOPC Payment Request Report. 2. Annotate the requester information, payment amount and received date on the EOPC Payment Request Report and history sheet. 3. Close case file and place on Money Wall. 4. If a new Form 4506-A is attached, detach and process as a new request.

3.20.13.4.3
(01-01-2014)
Processing Form 4506-A Requests

- (1) After EOPC Payment Request Report criteria is researched, verify the following items are present and complete on Form 4506-A:
- Requester’s name and address;
 - Organization’s name;
 - Type of form(s) and tax period(s); and
 - Taxpayer Identification Number.

If.....	And.....	Then
the above information is provided,		1. Record all information on Form 13659 (history sheet). 2. Proceed with filling the request(s).
any of the above items are missing or incomplete on non-media requests,		1. Send 3983C letter. 2. Inform the requester that they need to provide the missing or incomplete information and resubmit the Form 4506-A. 3. Close and place case in applicable EO holding area.
any of the above items are missing or incomplete on media requests,	information cannot be determined through basic IDRS research, or obtained from the field media specialist as instructed in IRM 3.20.13.4.4.2,	1. Send 3983C letter. 2. Inform the requester that they need to provide the missing or incomplete information and resubmit the Form 4506-A. 3. Close and place case in applicable EO holding area.

- (2) Form 4506-A was revised to include a check box for ordering Form 990-T or Form 5227 returns. The fees listed in Form 4506-A are applicable to Form 990-T and Form 5227.
- (3) Form 5227 is **not available** on DVD-ROMs.

3.20 Exempt Organizations Returns Processing

3.20.13.4.3.1
(01-01-2014)

**Complete Requests —
Initial Research**

(1) Take the following action if all information listed above is present:

Note: Prior to taking the following steps, research OL-SEIN for the return. The return may not have posted to masterfile at the time of the request but may be located in OL-SEIN and the request can be filled. Also see Exhibit 3.20.13-1 for a list of EO status codes.

If.....	Then.....
TIN is provided,	<ol style="list-style-type: none"> 1. Research INOLES to verify the organization's name. 2. Check INOLES or BMFOLO for: <ul style="list-style-type: none"> - Filing requirement (Exhibit 3.20.13-2); - Status code (Exhibit 3.20.13-1); - Filing requirement codes (Exhibit 3.20.13-8); and - Current subsection code. (Refer to Exhibit 3.20.13-3); and - Fiscal month (using BMFOLT to determine what tax year to pull if a fiscal month is present). Example: Pull tax year 201002 if request is for 2009 tax year. Use the tax period beginning date to determine what tax year to pull.
TIN and/or name does not match,	<ol style="list-style-type: none"> 1. Research IDRS for the name and/or TIN. 2. If no data is found for non-media requests, issue 3983C letter, explain no data for the name and TIN provided, close and place case file in applicable EO holding area. 2. If no data is found for media requests, see IRM 3.20.13.4.4.2. If unable to obtain data, issue 3983C letter, explain no data for the name and TIN provided, close and place case file in applicable EO holding area.

If.....	Then.....
<p>the correct organization information is found,</p>	<ol style="list-style-type: none"> 1. Check SUMRY for prior control in RAIVS. If prior control is present, determine if a duplicate request. <ol style="list-style-type: none"> a- If duplicate - Close, b- If not a duplicate - continue processing 2. Research for return by EIN and tax year on OL-SEIN, if not on OL-SEIN, research EUP if electronically filed. If found in EUP, see IRM 3.20.13.4.4(2) for MeF returns not found in OL-SEIN. 3. If the return cannot be located on OL-SEIN, or EUP, research IDRS for original DLN and request paper return from Files via CC ESTAB. 4. Suspend pending receipt of return. After 14 days if no receipt, order a 2nd time, if after 14 days no receipt, send Letter 3983C, explain not available. 5. If return is received, Do Not fill the request immediately, expedite route the return using Form 12634, to Imaging to be imaged and redacted/restricted with instructions to "Image and route to files". Monitor OL-SEIN for the image of the return for seven days. If the image is not present after seven days, contact Ogden P&A Analyst POC for follow-up. 6. Once the image is available in OL-SEIN, provide a copy of the redacted version, send Letter 3983C. 7. Close and place case file in applicable EO holding area.

3.20 Exempt Organizations Returns Processing

If.....	Then.....
<p>tax period(s) is found,</p>	<ol style="list-style-type: none"> 1. Check SUMRY for prior control in RAIVS. If prior control is present, determine if a duplicate request. <ol style="list-style-type: none"> a- If duplicate - Close, b- If not a duplicate - continue processing 2. Research for return by EIN and tax year on OL-SEIN, if not on OL-SEIN, research EUP if electronically filed. If found in EUP, see IRM 3.20.13.4.4(2) for MEF returns not found in OL-SEIN. 3. If the return cannot be located on OL-SEIN, or EUP, research IDRS for original DLN and request paper return from Files via CC ESTAB. 4. Suspend pending receipt of return. After 14 days if no receipt, order a 2nd time, if after 14 days no receipt, send Letter 3983C, explain not available. 5. If return is received, Do Not fill the request immediately, expedite route the return using Form 12634, to Imaging to be imaged and redacted/restricted with instructions to "Image and route to files". Monitor OL-SEIN for the image of the return for seven days. If the image is not present after seven days, contact Ogden P&A Analyst POC for follow-up. 6. Once the image is available in OL-SEIN, provide a copy of the redacted version, send Letter 3983C. 7. Close and place case file in applicable EO holding area.
<p>a return is not located after checking the filing requirements on IDRS by researching BMFOL I or T, Refer to Exhibit 3.20.13-2 for filing requirements. If not found</p>	<ol style="list-style-type: none"> 1. Research OL-SEIN for the return and fill the request. 2. If unable to locate, send 3983C letter, explain unavailable. 3. Close and place case file in applicable EO holding area.

If.....	Then.....
there is no requester name or address provided on Form 4506-A,	<ol style="list-style-type: none"> 1. Check envelope and/or correspondence for a name and address of the requester. 2. If above information is not available, but a phone number is provided, attempt to contact the requester by phone. (One attempt should be made during normal business hours.) 3. Annotate date and time contact was initiated on case history sheet. 4. If unable to contact or no reply is received within 48 hours after contact, attach Form 4506-A to case file and close. Place case file in applicable EO holding area.
no contact name is provided,	<ol style="list-style-type: none"> 1. Fill the request. 2. Send a 3983C letter to requesting organization. 3. Close and place case file in applicable EO holding area.

3.20.13.4.3.2
(01-01-2014)
Incomplete Media Requests – Initial Research

(1) If the request is incomplete, perform the following actions:

If.....	Then.....
no TIN is provided,	<ol style="list-style-type: none"> 1. Research IDRS for TIN using CC NAMEE or NAMEB. 2. If unable to locate a TIN, see IRM 3.20.13.4.4.2. 3. If unable to obtain TIN, issue a 3983C letter. 4. Close and place case file in applicable EO holding area.
the organization’s name is not provided, but the TIN is present,	<ol style="list-style-type: none"> 1. Research by TIN. 2. If the TIN is invalid or cannot be located on Master File, see IRM 3.20.13.4.4.2. 3. If unable to obtain organization’s name, issue 3983C letter. 4. Close and place case file in applicable EO holding area.
the requester does not specify a tax period,	<ol style="list-style-type: none"> 1. See IRM 3.20.13.4.4.2. 2. If unable to obtain tax period, Issue 3983C letter. 3. Close and place case file in applicable EO holding area.

If.....	Then.....
there is no requester name or address provided on Form 4506-A,	<ol style="list-style-type: none"> 1. Check envelope and/or contact the field media specialist for a name and address of the requester. 2. If above information is not available, but a phone number is provided, contact the field media specialist, and provide them the phone number to attempt to contact the requester by phone. See IRM 3.20.13.4.4.2. 3. Annotate date and time contact was initiated on case history sheet. 4. If unable to obtain/no reply is received after contact per media instructions, attach Form 4506-A to case file and close. Place case file in applicable EO holding area.
no contact name is provided,	<ol style="list-style-type: none"> 1. Fill the request following media procedures. 2. Send a 3983C letter to requesting organization. 3. Close and place case file in applicable EO holding area.

3.20.13.4.4
(01-01-2014)

Types of Requests Received

- (1) All requests for copies of returns should be submitted on Form 4506-A or letterhead (if from Media). Requests may be received through written or faxed correspondence or by telephone.
- (2) The following procedures outline the various type of requests that may be received and what steps must be taken in order to fill the request.

Types of Requests	
If.....	Then.....
a telephone request is received,	<ol style="list-style-type: none"> 1. Inform requester that a Form 4506-A must be submitted before information can be provided. Also explain that one Form 4506-A must be completed per EIN if more than one organization's returns are needed. No further action is required. <p>Note - If a request is received with more than one EIN, fill the request.</p>
written or faxed correspondence is received,	Process request following normal procedures.

Types of Requests	
If.....	Then.....
a request for a copy of the organization's rules and regulations is received,	<ol style="list-style-type: none"> 1. Route or fax the request to Federal Office Building (FOB) at the following address (include Form 3210). Internal Revenue Service TE/GE Correspondence Unit P.O. Box 2508, Rm: 4024 Cincinnati, OH, 45201 Fax no. 513-263-3434 2. Close no further action.
requester asks for Form 990, and only 990-PF is filed,	<ol style="list-style-type: none"> 1. Provide a copy of Form 990-PF to the requester. 2. Send a 3983C letter. 3. Close case and place case file in applicable EO holding area.
requester asks for Form 990 series form (Form 990, 990-EZ or 990-PF) and only Form 990-N is filed, Note - Form 990-N is identified by doc code 89 (the 4th and 5th digits of the DLN)	<ol style="list-style-type: none"> 1. Send 3983C letter informing the requester where to view and print Form 990-N. 2. Close case and place case file in applicable EO holding area.
a request is for copies of multiple years and/or tax periods,	<ol style="list-style-type: none"> 1. Provide requested copies to requester. 2. Send Letter 3983C. 3. Close and place case file in applicable EO holding area.
the request is for inspection of a return only,	<ol style="list-style-type: none"> 1. Forward request to the Disclosure Scanning Operation in Atlanta, GA at the following address: Internal Revenue Service Disclosure Scanning Operation - Stop 93A Post Office Box 621506 Atlanta, GA 30362-3006 2. Prepare a 3983C Correspondex letter to inform requester of transfer and request they allow 60 days for a response. Note: Do not send copies of the returns. Disclosure will gather the information. 3. Close.
there is any doubt as to what is being requested,	<ol style="list-style-type: none"> 1. If phone number is provided attempt to call requester for non media requests, or follow media procedures in this IRM for media requests, if unable to obtain information, 2. Send 3983C letter requesting clarification as to what is being requested. 3. Close and place case file in applicable EO holding area.

Types of Requests	
If	Then
the request is for CDs or DVDs,	<p>1. Give the request to the unit lead or designated EO clerk to research for payment. See IRM 3.20.13.4.5 -3.20.13.4.7.1. Reminder: If request is for Form 5227, send 3983C letter to requester informing them DVDs are not available for these returns. Refund fees if applicable and close.</p> <p>2. If the request is for copies of individual organization returns on CD/DVD, follow normal paper procedures for filling the request and send 3983C letter informing them requests for copies of individual organization returns aren't available on CD/DVD.</p>
the request is for a Form 1120-POL,	<p>1. Issue Letter 3983C.</p> <p>2. Inform the requester Form 1120-POL is no longer open for public inspection due to legislation enacted in November 2002.</p> <p>3. Close and place case file in applicable EO holding area.</p>
you receive a request for Political Organization return: – Form 8871, or – Form 8872,	<p>1. Send 3983C letter and inform the requester the returns are available at the following website. http://www.irs.gov/polorgs</p> <p>2. Close and place case file in applicable EO holding area.</p>

Types of Requests	
If.....	Then.....
<p>a request for Schedule B or Form 5227 is received and meets the requirements to be filled,</p>	<p>1. Contact the TEGE SPP HQ Analyst with oversight of RAVS via E-mail with a “CC” to the TEGE SPP backup HQ Analyst, the Submission Processing P&A TEGE Liaison, and the P&A Operations Improvement Team (OIT) designated contacts, to obtain the redacted Schedule B or Form 5227 paper copy from the P&A OIT. Provide the Analyst the following information: A scanned copy of the Form 4506-A request Reason for request - example, “Request for redacted Schedule B ”or “Request for redacted Form 5227” EIN Form Type Tax Period Organization Name</p> <p>The SPP HQ Analyst will attach the requested documents to an E-mail and forward to P&A OIT with a “CC” to the Submission Processing P&A TEGE Liaison and TEGE SPP backup HQ Analyst within three workdays. P&A OIT will review, print, and hand-walk the paper copy to the EO RAVS team for mailing. The TEGE SPP HQ analyst will notify RAVS by E-mail, with a “CC” to the Submission Processing TEGE Liaison and the TEGE SPP backup HQ Analyst, and the P&A OIT designated contacts if unable to locate the form(s).</p> <p>2. Schedule B requests - Ensure contributor names and addresses are redacted (for returns other than Form 990-PF without box D(2) checked in the heading and Form 990 or Form 990-EZ with the 527 box checked and determined to be a 527 POL through IDRS research and the Schedule B is specifically requested), See next “if and then” below for Form 990/990-EZ with 527 box checked and Schedule B specifically requested,</p> <p>3. Form 5227 requests - Ensure the following are redacted/restricted:</p> <ul style="list-style-type: none"> • Schedule A — (Restrict) Distributions, Assets, and Donor Information (page 7 of Form 5227) and related attachments such as the early termination agreement. • Trust Instrument Document (restrict, usually filed with the initial return) and amended trust agreement. • Schedule K-1 and any continuation pages and transmittals, restrict. • Form 926, restrict. • Form 8582, restrict. • Form 8621, restrict. • Any separate attachments that reflect donor/contributor information, restrict.

Types of Requests	
If	Then
	<p>4. Furnish the redacted form, and requested Schedule B, Form 5227 and/or related information provided to you by the P&A OIT. Send Letter 3983C. Close and place case file in applicable EO holding area.</p> <p>Note: Contribution amounts can be disclosed.</p> <p>5. If after research the return cannot be located in OL-SEIN or obtained from the SPP HQ Analyst with oversight of RAIVS through P&A OIT, request the paper return from Files.</p> <p>6. Suspend pending receipt of return. After 14 days if no receipt, order a 2nd time, if after 14 days no receipt, send Letter 3983C, explain not available.</p> <p>7. If return is received, Do Not fill the request immediately, route the return expedite to Imaging using Form 12634, to be imaged and redacted with instructions to “Image and route to files”.</p> <p>8. Monitor OL-SEIN for the image of the return for seven days. If the image is not present after seven days, contact Ogden P&A Analyst POC for follow-up.</p> <p>9. Once the image is available in OL-SEIN, follow steps 1 through 4 above.</p>

Types of Requests	
If.....	Then.....
<p>a request is for Form 990 or Form 990-EZ with the 527 box checked and determined to be a 527 POL through IDRS research and Schedule B is specifically requested</p>	<ol style="list-style-type: none"> 1. Review the form in OL-SEIN to determine if the 527 box is checked. 2. If the box is checked, research IDRS to verify the organization is a 527 POL by accessing CC INOLES <ol style="list-style-type: none"> a- Entries of 1-5 in field "527-POL-ORG-CD" indicate the organization is a 527 POL. b- Entries of 0 or blank indicate the organization is not a 527 POL <p>Note - If the 527 box is not checked, do not research IDRS to verify the 527 POL section. Work the request as a non 527 POL return.</p> 3. Contact the TEGE SPP HQ Analyst with oversight of RAIVS via E-mail with a "CC" to the TEGE SPP backup HQ Analyst, the Submission Processing P&A TEGE Liaison, and the P&A OIT designated contacts to obtain a copy of the redacted Form 990/990-EZ and Schedule B from P&A OIT. Provide the Analyst the following information: A scanned copy of the Form 4506-A request Reason for request - example, "Request for Form XXX 527 POL and Schedule B" EIN Form Type Tax Period Organization Name <p>The SPP HQ Analyst will redact all SSNs (if present) from the Form 990 or Form 990-EZ and Schedule B and attach the requested documents to an E-mail and forward to P&A OIT with a "CC" to the Submission Processing TEGE Liaison and the TEGE SPP backup HQ Analyst, within three workdays. P&A OIT will review, print and hand-walk the paper copy to the EO RAIVS team for mailing.</p> <p>The TEGE SPP HQ Analyst will notify RAIVS by E-mail, with a "CC" to the Submission Processing TEGE Liaison, the TEGE SPP backup HQ Analyst, and the P&A OIT designated contacts if unable to locate the form(s).</p> <ol style="list-style-type: none"> 4. Ensure all data required by IRM 3.20.12 is restricted and redacted. 5. Provide a copy of the requested form provided to you by the P&A OIT. Send Letter 3983C. Close and place case file in applicable EO holding area. 6. If after research the return cannot be obtained from the SPP HQ Analyst with oversight of RAIVS through P&A OIT, request the paper return from Files. See "if and then" below for ordering paper documents from files.

Types of Requests	
If.....	Then.....
<p>a request for an electronically filed (MEF) return is received that is not located in OL-SEIN,</p>	<ol style="list-style-type: none"> 1. Contact the TEGE SPP HQ Analyst with oversight of RAIVS via E-mail with a "CC" to the TEGE SPP backup HQ Analyst, the Submission Processing P&A TEGE Liaison, and the P&A OIT designated contacts to obtain the redacted MEF paper return from P&A OIT. Provide the Analyst the following information: A scanned copy of the Form 4506-A request Reason for request - example, "Request for redacted version of MEF Form XXX" EIN Form Type Tax Period Organization Name <p>The SPP HQ Analyst will attach the requested documents to an E-mail and forward to the P&A OIT with a "CC" to the Submission Processing P&A TEGE Liaison and the TEGE SPP backup HQ Analyst, within three workdays. P&A OIT will review, print and hand-walk the paper copy to the EO RAIVS team for mailing. The SPP HQ Analyst will notify RAIVS by E-mail with a "CC" to the Submission Processing TEGE liaison, the TEGE SPP backup HQ Analyst, and the P&A OIT designated contacts if unable to locate the form(s).</p> <ol style="list-style-type: none"> 2. Ensure all data required by IRM 3.20.12 is restricted and redacted. 3. Provide a copy of the redacted requested form provided to you by the P&A OIT. Send Letter 3983C. Close and place case file in applicable EO holding area. 4. If after research the return cannot be located in OL-SEIN or obtained from the SPP HQ Analyst with oversight of RAIVS through P&A OIT, send Letter 3983C, explain not available. 5. Close and place case file in applicable EO holding area.

Types of Requests	
If.....	Then.....
<p>a request (after research) requires a paper copy to be ordered from files via ESTAB,</p>	<ol style="list-style-type: none"> 1. Request the paper return from files via ESTAB. 2. Suspend pending receipt of return. After 14 days if no receipt, order a 2nd time, if after 14 days no receipt, send Letter 3983C, explain not available. 3. If return is received, Do Not fill the request immediately, expedite route the return to Imaging using Form 12634, to be imaged and redacted with instructions to “Image and route to files”. 4. Monitor OL-SEIN for the image of the return for seven days. If the image is not present after seven days, contact Ogden P&A Analyst POC for follow-up. 5. Once the image is available in OL-SEIN, provide a copy of the redacted version and if applicable contact TEGE SPP HQ Analyst if required for Form 5227, Forms 990/990-EZ with the 527 box checked (and confirmed a 527 POL through IDRS research) and schedule B is specifically requested, or Schedule B as shown above in this table and provide the redacted document(s) provided by the P&A OIT. Send Letter 3983C. 6. Close and place case file in applicable EO holding area.
<p>a request for copies of specific pages of a form is received,</p>	<ol style="list-style-type: none"> 1. Provide a copy of the entire return. 2. Send Letter 3983C and inform the requester only complete copies are provided. 3. Close and place case file in applicable EO holding area.

- (3) When a Form 4506-A is received from an officer of an exempt organization requesting a copy of his/her own EO return, then a redacted copy of the return will be provided. Refer to the procedures outlined below.

Note: If a requester wants an unredacted copy of their own return they must complete Form 4506 and pay the \$50.00 photocopy fee.

<i>If</i>	<i>And</i>	<i>Then</i>
the request is from an officer of an exempt organization requesting a copy of the organization's return,	the request is accompanied by a payment of \$50.00 for each tax period listed,	1. Route form to the manager or lead to be researched and possibly re-batched to Photocopy. 2. Photocopy will fill the request.
	no payment is attached,	1. Provide a redacted copy of the return. 2. Send Letter 3983C to requester. 3. Close and place case file in applicable EO holding area.

3.20.13.4.4.1
(01-01-2014)
Exempt Application, Determination Letter, and Bylaw Requests

- (1) Approved applications for exemption from federal income tax, Form 1023, Form 1024 or Form 1028, are available for public inspection (see below).
 - 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) or for Determination Under Section 120
 - Form 1028, Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code For the use of Farmers, Fruit Growers, or Like Associations Applying for Recognition of Exemption as Cooperatives
- (2) An organization's determination letter from the IRS is also open to public inspection.
- (3) Requests for copies of an exempt organization's Form 1023, Form 1024, Form 1028, determination letter, or bylaws must be made on a Form 4506-A. These request are worked in the EO Correspondence unit located in CAMC.
- (4) Refer to the procedures outlined below when a request for one of these documents is received.

Form 1023, Form 1024, Form 1028, Determination Letter, or bylaws Procedures	
If	Then
the request is for Form 1023, Form 1024, Form 1028, a "Determination Letter," or bylaws	1. Route or fax (and include Form 3210) request to: Internal Revenue Service TE/GE Correspondence Unit P.O. Box 2508, Rm: 4024 Cincinnati, OH 45201 Fax: 513-263-3434 2. Prepare a 3983C Correspondex letter to inform requester of transfer. Request they allow 60 days for response. 3. Close
an inquiry is received asking about exemption or foundation status,	1. Route or fax (and include Form 3210) request to: Internal Revenue Service TE/GE Correspondence Unit P.O. Box 2508, Rm: 4024 Cincinnati, OH 45201 Fax: 513-263-3434 2. Prepare a 3983C Correspondex letter to inform requester of transfer. Request they allow 60 days for response. 3. Close
telephone inquiries are received with questions regarding rules and regulations governing exempt organizations,	1. Refer caller to the W&I CAS call site at 1-877-829-5500 and close.

3.20.13.4.4.2
(01-01-2014)
Media Requests

- (1) IRS must process requests from the Media on an expedited basis. Media requests **must** be filled and closed within 14 business days after the EO RAIVS received date. On the 10th business day you must determine if the request will be filled timely. If you determine the request will not be filled and closed by the 14th business day you must contact with the media specialist to inform them of the delay and provide the date the request will be filled and closed. However, attention needs to be given to the guidelines as provided in IRM 11.3.13.8.4, Disclosure of Official Information - Freedom of Information Act.
- (2) Media requests may be submitted on the media's letterhead or Form 4506-A. All media requests can be faxed to the Exempt Organization Media Request Desk, located at the Ogden Submission Processing Campus. The fax number is 801-620-7896.
- (3) The Field Media Specialist must be informed when a media request is received to obtain confirmation the requester is considered media or is not considered media. Contact the Field Media Specialist for missing or incomplete information, inform them if the request is denied, and notify them of any delays in

3.20 Exempt Organizations Returns Processing

processing by the 10th business day. If the request cannot be filled and closed by the 14th business day, provide the date the request will be filled and closed. Do not contact the news media directly. A list of the Field Media Relation Specialists can be found at the following website. <http://www.irs.gov/newsroom/article/0,,id=97242,00.html>. Contact the National Media Relations Branch at 202-622-4000 if the request comes from a major national media outlet or the request is from a person with the news media in a foreign country (see IRM 3.20.13.2.2(6)).

- (4) The Media Specialist will:
- a. determine if the requester is considered media and inform the EO RAIVS designated point of contact.
 - b. contact requester to obtain missing or incomplete information if considered media (if applicable).
 - c. send written notification to the requester if not considered media.
 - d. inform the EO RAIVS designated point of contact if not considered media by written notification, typically by E-mail.
- (5) If not considered media, process the request using non-media instructions.

Note: The EO RAIVS designated point of contact will no longer inform requesters if not considered media.

- (6) All media requests must include the following information:
- a. The name of the organization;
 - b. Specific tax years and Forms requested;

Note: *The request cannot state “most recent” or “all available” tax returns.*

- c. Organization’s EIN;
- d. If they would like to have the returns sent via courier services, the UPS account number must be provided in their request. If an UPS Account number is provided:
 - 1- Prepare the 3983C letter as required,
 - 2- Notate and highlight “UPS” in the top right margin of the Form 5703,
 - 3- Prepare Form 9814 per instructions and:
 - Include the UPS account number in the box designated,
 - Check the “Next Day Air” box,
 - Check the “Other” box, under justification of delivery notate “Form 4506-A Expedite Handling Requested by filer”,
 - 4- Place documents in the following order:
 - Form 5703
 - Form 9814
 - Attachments to be associated with 3983C letter

Note: You will receive an E-mail confirmation indicating request sent/delivered and a hard copy of Form 9814 will be received including the tracking number to be kept with the case file.

- Otherwise, IRS will send the returns via the U.S. mail.
- e. Additionally, returns are destroyed 6 years after the end of the processing year. Example - Returns processed in 2007 (no matter what tax year it is) are available in 2013. They are destroyed the end of January 2014, and no longer available to the public.

- (7) Contact with the Field Media Specialists or the National Media Relations Branch is necessary in order to fill the request or obtain additional information relating to the request. Refer to the website in paragraph 3 above for a list of the Field Media Relation Specialist.
- (8) Refer to the procedures below when filling requests from the media.

Media Requests	
If.....	Then.....
a Form 4506-A or media letterhead request is received,	1. Review the request for completeness 2. Contact the Field Media Specialist and inform them a request has been received. Request missing information (if applicable) and request confirmation the requester is considered media. 3. If all pertinent information is provided, and the requester is media, continue filling the request as media. 4. if not considered media, follow non-media instructions.
a Form 4506-A or media letterhead request is received from a <i>major national media outlet</i> , i.e., <ul style="list-style-type: none"> • the tax press; • Wall Street Journal; • New York Times; • Washington Post; • USA Today; • Los Angeles Times; • Major national and cable broadcast networks or major Internet sites (such as Yahoo, MSNBC, and CNN.com); • wire services such as AP, Reuters, and Bloomberg 	1. Contact the National Media Relations Branch at 202-622-4000, obtain determination of media and request missing information (if applicable). If not considered media, follow non-media instructions.

Media Requests	
If.....	Then.....
the request is missing information or there is any doubt as to what the request is for,	<ol style="list-style-type: none"> 1. Contact the Field Media Specialist and inform him/her what is missing or required in order to fill the request. 2. If missing information is not provided within three (3) work days, contact the Media Specialist a second time. 3. If no reply is received within three (3) work days after the second contact, reject request back to the requester and refer the requester to the appropriate field media specialist for any further inquiries.
a telephone inquiry from the Media is received, tell requester to complete Form 4506-A and fax or mail to the address on the form. Also explain that one Form 4506-A must be completed per EIN if more than one organization's returns are needed. If received,	<ol style="list-style-type: none"> 1. Review the request for completeness 2. Contact the Field Media Specialist and inform them a request has been received. Request missing information (if applicable) and request confirmation the requester is considered media. 3. If all pertinent information is provided, and the requester is media, continue filling the request as media. 4. If the request is received and more than one EIN is present, fill the request. 5. if not considered media, follow non-media instructions.

3.20.13.4.4.3
(01-01-2014)
Congressional or Senate Finance Committee Requests

- (1) Congressional requests or requests from Legislative Affairs (LA) are worked by the unit designated employee. Requests may come in via a memo or on Form 4506-A hand carried from the manager. These procedures were established between LA and OSPC as to how Congressional requests will be handled and when to expedite the request.
- (2) The EO Photocopy Unit will serve primarily as a support function in securing returns. All copies secured will be redacted.

3.20.13.4.4.3.1
(01-01-2014)
Legislative Affairs Requests on Behalf of a Member of Congress or Senate

- (1) Legislative Affairs may request copies of returns on behalf of the Member of Congress or Senate when the request is related to the completion of their duties as a member of the Senate or Congress. When a Member of Congress (MC) contacts Legislative Affairs (LA) to request Forms 990 in furtherance of his/her legislative purposes the following procedures apply.
 - a. LA will attempt to secure the Form 990 using non-IRS sources such as Guidestar. If the return is not available on non-IRS sources (such as

- Guidestar), LA will prepare a written request (may not be a Form 4506-A) containing the name and address of the organization(s) and the returns being sought.
- b. If additional information is needed in order to complete the request, LA will contact the MC to obtain the necessary information or request a completed Form 4506-A.
- c. The request is faxed directly to the Operations Manager at the OSPC. The fax number is 801-620-6250. LA will also send a brief E-mail to both the OSPC Operations Manager and SP Headquarters Program Manager stating the number of requests being sent to Ogden, the time frames for response, and any special instructions that may be required.
- d. In situations where expedited handling has been requested, the Ogden point of contact will call or E-mail the LA contact person within two workdays of receiving a request for Forms 990, and provide an estimate of the timing for delivery of the requested returns.
- e. Upon receipt of the filled request from Ogden, LA will inspect the documents included in the response to ensure that the MC's request was properly honored, and to ensure that the response does not include any unauthorized disclosures.

3.20.13.4.4.3.2
(01-01-2014)
**Legislative Affairs
Requests on
Behalf of a Constituent**

- (1) When a Member of Congress contacts Legislative Affairs to request exempt organization returns on behalf of a constituent, the following procedures apply.
 - a. LA will advise the MC that a Form 4506-A must be completed and submitted to Ogden. LA will provide the MC with an electronic version of Form 4506-A or by fax.
 - b. The MC will have to decide whether to complete the Form 4506-A for the constituent, or provide the Form 4506-A to the constituent for completion and submission to Ogden.
 - c. LA will inform the MC that other alternative and possibly quicker options are available to secure copies of EO returns such as Guidestar. The MC will decide whether to use an alternative source to try to retrieve the Forms 990, or provide the constituent with the information about using an alternative source.
 - d. In this situation, EO Photocopy will process the Form 4506-A in the usual manner. No special or expedited handling is required.

3.20.13.4.4.4
(01-01-2014)
Internal Requests

- (1) An internal request may be submitted by anyone who works for the Internal Revenue Service and is requesting the data in his or her official capacity. These requests must be submitted either by memo or on Form 4506-A.

Internal Requests	
If	Then
the request is from the EO Liaison to State Charity Officials,	1. Process using priority handling procedures. 2. If unable to fill request within 10 days, notify the requester and provide expected turn-around time. 3. When return is received, fax the redacted return to the number provided on the request and close.

Internal Requests	
If	Then
the request is from the IRC 6104 notice coordinator,	1. Process using priority handling procedures. 2. If unable to fill request within 10 days, notify the requester and provide expected turn around time. These requests will be for redacted Form 990-PF only. 3. If Form 990 or Form 990-EZ are the only returns found, notify coordinator and close.
Note: In both of the above scenarios, the returns are only requested when expedited service is needed. Otherwise the State files the request.	
the request is from an employee in Headquarters or a Field Office,	1. Process the request within 30 days.
the request is from any other internal source and the requested returns are not more than six years old,	1. Inform the requester to enter an ESTAB request on IDRS or fill out and Fax Form 2275 to 801-620-7946.

3.20.13.4.4.5
(01-01-2014)
Requests with Extensions

- (1) When a request for a copy of a return is received and IDRS research (See IDRS command code job aid) reveals that only an extension has been filed, refer to the procedures outlined below.

Extension Procedures		
If	And.....	Then.....
an extension (TC 460) has been granted	return cannot be located on OL-SEIN	1. Inform the requester the return is unavailable. 2. Send Letter 3983C and close. Caution: Do not inform the requester of the extension.

- (2) The table below provides additional scenario where a return may not be available. Procedures are based on each individual situation and whether or not the return in question can be secured.

If.....	Then
LEM	LEM
the return has posted to the wrong TIN,	<ol style="list-style-type: none"> 1. Send Letter 3983C, inform requester the return is unavailable. 2. Forward the case to EO Accounts (MS: 6710) to move return(s) to the correct TIN using Form 12634. 3. Annotate on the routing slip what action needs to be taken and close.
the return has posted to the wrong tax period(s),	<ol style="list-style-type: none"> 1. Fill the request. 2. Forward the case to EO Accounts (MS: 6710) to move return(s) to the correct tax period(s) using Form 12634. 3. Annotate on the routing slip what action needs to be taken and close.
the case cannot be closed within 60 days of the received date,	<ol style="list-style-type: none"> 1. Send 2645C letter to the requester informing them additional time is needed in order to fill the request.
the return is an IRS prepared return (i.e., Substitute for Return (SFR) or Dummy Return),	<ol style="list-style-type: none"> 1. Send Letter 3983C, inform the requester the return is unavailable and close.

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3.20.13.4.4.6
(01-01-2014)
TC 59X Procedures

- (1) Refer to the procedures outlined below for filling requests when a TC 59X is present on the module.

TC 59X Procedures	
<i>If.....</i>	<i>And.....</i>
a TC 590 is present without a Closing Code (CC) or with a CC 75,	1. If the return is available and determined disclosable, fill the request per instructions in this IRM. If the return is not available, notify requester the return is unavailable using Letter 3983C and close.
a TC 590 is present with CC 14,	1. Notify requester this organization is part of a group return and not required to file a separate return using Letter 3983C and close.
a TC 599 is present with CC 17 or 18,	1. Research OL-SEIN for the return. 2. If return is present, fill the request. 3. If unable to locate a return, inform the requester the return is unavailable using letter 3983C and close.
Refer to Exhibit 3.20.13–8 for TC 59X Closing Code explanations.	

3.20.13.4.4.7
(01-01-2014)
Form 4251 Charge-Out Procedures

- (1) Form 4251, Return Charge-Out, is used to locate tax returns in a Campus or Federal Records Center File. It replaces the tax return in the file and provides information as to the location of the return. It also serves as a routing sheet and is used to recharge the document from one user to another.
- (2) Occasionally, a Form 4251 will be received that indicates the return is not available or charged-out to another area. If this occurs, refer to the following procedures.

Form 4251 Procedures	
<i>If</i>	<i>Then</i>
a Form 4251, Charge-out is received without the return or indicates return is charged out to another area,	1. Verify the correct return (DLN) was requested. If the wrong DLN was ordered, submit a second request. 2. If document is charged out to another area, contact that area in order to secure the return. 3. If the return has been sent back to Files, submit a second request. If not received, send Letter 3983C informing unavailable and close. If received, continue filling request and close.
the Form 4251 indicates the return(s) is charged out to Statistics of Income (SOI),	1. Request the document from SOI following local procedures. If received continue to process request. 2. If the return is not in SOI and has been refiled, send Letter 3983C, inform requester the return is unavailable and close.
the Form 4251 indicates the return is charged out to Examination or Area Office,	1. Close case. 2. Inform the requester the return is unavailable using Letter 3983C. 3. Do not inform requester the return is being examined.
the Form 4251 is returned stating the return (tax year) has been destroyed,	1. Inform the requester the document has been destroyed using Letter 3983C. Note: Returns are destroyed six years after the end of the processing year.

3.20.13.4.5
(01-01-2014)

Fee Charges for Returns Open for Public Inspection

- (1) An officer of an exempt organization that requests a copy of the organization's own EO return must pay a photocopy fee of \$57.00 as listed on Form 4506. If they do not want to pay the \$57.00, then a redacted copy will be provided.
- (2) Third party requests from commercial users must pay \$.20 per page.
- (3) All other third party requesters receive the first 100 pages free and pay \$.20 per page after the first 100 pages.
 - These charges apply to the total number of pages requested, not per individual return.
 - If there is reason to believe requests are being submitted in a manner to avoid paying the \$.20 per page after the first 100 free pages, combine the requests and charge as though it were one request.

3.20 Exempt Organizations Returns Processing

Note: Enrolled agents are treated as any other representative and are charged for copies of returns as shown above.

- (4) Additional information pertaining to appropriate charges for search, duplicating and certification services is located in IRM 11.3.5, Disclosure of Official Information - Fees. and IRM 3.5.20, accounts Services - Processing Requests for Tax Return/Return Information, Formal Certifications section.

3.20.13.4.5.1
(01-01-2014)
Exceptions to Fee Charges

- (1) The following third parties receive requests free of charge:

- Congressional requests submitted through LA;
- Media requests;
- FOIA Reading Room, Washington, DC and other IRS offices; and

Note: If after inspection the requester wants a copy, these offices will assess the appropriate fee.

- Federal, state, local, foreign, or international government agencies.
- Indian tribal governments.

3.20.13.4.5.2
(01-01-2014)
Billing Procedures for Copies of EO Returns

- (1) Count the number of pages and compute the amount due based on the above fee schedule. After the amount due is determined, refer to the table below for instructions on when the requester should be billed for the balance due.
- (2) Record all actions taken on a history control sheet and IDRS.
- (3) If the requester is billed, record the amount due and request date on the EOPC Payment Request Report. This information must be recorded the same day the Form 2860 is issued to the requester.

Billing Procedures	
<i>If</i>	<i>Then</i>
the request is for CD/DVD orders and a partial payment is received with the original request	1. Request the balance due to gain full payment no matter the dollar amount. CD/DVD orders must be paid in full prior to filling the request. 2. If a phone number is present, call requester and request payment, if not, prepare Form 2860 and 3983C letter explaining full payment is required, where to locate fee amounts and request completed 2860 and payment. 3. Record the amount due and payment request date on the EOPC Payment Request Report. 4. Suspense case for 45 days (30 days response time and 15 days to purge the case).
LEM	1. LEM 2. Send copies of returns and 3983C letter to the requester. 4. Close case file.

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Billing Procedures	
<i>If</i>	<i>Then</i>
LEM	LEM 2. Prepare and send Form 2860 and 3983C letter (include amount due), along with copies of the returns to the requester. 3. Record the amount due and payment request date on the EOPC Payment Request Report (also known as bad payor list). 4. Suspense case for 45 days (30 days response time and 15 days to purge the case).
LEM	LEM 2. Prepare Form 2860 and 3983C letter (include the amount due) and send to requester. 3. Record the requester name, amount due and payment request date on the EOPC Payment Request Report. 4. Suspense case for 45 days (30 days response time and 15 days to purge the case).

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- (4) If a payment is received, refer to IRM 3.20.13.4.5.4 and 3.20.13.4.6 below for payment processing procedures.

Reminder: LEM

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3.20.13.4.5.3
(01-01-2014)
Form 2860 Instructions

- (1) When preparing a Form 2860, Document Transmittal and Bill, requesting payment for copies of EO returns, refer to the procedures outlined below.
 - a. Annotate **“For Deposit to RACS Account 20–3220”** on top of Form 2860. Include Building, Mail Stop, and IDRS employee number on Form 2860
 - b. Include any payment(s) previously received on Form 2860.
 - c. LEM
 - d. Staple Part 3 of Form 2860 to front of case file and annotate action taken on the history control sheet and IDRS.
 - e. Suspense case for 45 days (30 days response time, 15 to purge the case).

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Note: Deposit instructions are found in IRM 3.8.45, Manual Deposit Process.

3.20.13.4.5.4
(01-01-2014)
Payment Processing Procedures

- (1) A suspense file is maintained in order of completion date for 45 days on initial payment requests (30 day response time and 15 days to purge case). If a partial payment is received, a second billing is required. The suspense period is for 30 days (15 day period of response and 15 days to purge the case).
- (2) When a payment is received due to issuance of a Form 2860, refer to the procedures outlined below.

Payment Processing Procedures		
<i>If</i>	<i>And</i>	<i>Then</i>
LEM	LEM	1 LEM 2. Send copies of the returns and 3983C letter to the requester for paper copies. If the request is for CD/DVDs, send 3983C letter and inform the requester they can expect their DC/DVDs in a separate mailing. 3. Annotate the requester information, payment amount and received date on the EOPC Payment Request Report. 4. Close case file and place on the EOPC Payment Request Report File (Money Wall).
a partial payment is received within the 45-day suspense period,		1. Pull original request from the suspense file, and associate it with the remittance copy of Form 2860. 2. Annotate the requester information, payment amount, received date and remaining balance due on the EOPC Payment Request Report. 3. Prepare a second Form 2860 requesting the remaining balance due. 4. Send 3983C letter, along with the second Form 2860 to the requester. Do not print or send copies of the returns until full payment is received. 5. Suspense case file for additional 30 days pending a reply.
full or partial payment is not received within the initial 45-day or second 30 day suspense period,		1. Pull case from suspense file. 2. Annotate "No Response" on the EOPC Payment Request Report and the case history sheet. 3. Place the case in the EOPC Payment Request Report file. 4. Do not refund the partial payment unless the requester specifically requests it be refunded. If requested then follow IRM 3.20.13.4.6 and 3.20.13.4.7 LEM
Reminder: LEM		
<i>If</i>	<i>And</i>	<i>Then</i>

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Payment Processing Procedures		
<i>If</i>	<i>And</i>	<i>Then</i>
full or partial payment is received within the 45-day suspense period,	LEM	1. LEM 2. LEM 3. If balance due is full paid, place case file on the Money Wall. 4. If a partial payment is received, prepare a second Form 2860 and send to the requester. Annotate requester information, date and remaining balance due on the EOPC Payment Request Report. 5. Suspend case for additional 30 days. 6. If no reply, Annotate "No Response" on the EOPC Payment Request Report and case history sheet. 7. Place the case in the EOPC Payment Request Report file.
full or partial payment is not received within the 45-day suspense period,		1. Pull case from suspense file. 2. Annotate "No Response" on the EOPC Payment Request Report and case history sheet. 3. Close case file and place in EOPC Payment Request Report file. 4. Place the case in the EOPC Payment Request Report file.
remittance is received after the 45-day suspense period,	no case is found,	1. Check the EOPC Payment Request Report. 2. If paid in full, associate information with case and place in the closed file. Annotate requester is full paid on the EOPC Payment Request Report. 3. If partial payment is received, associate remittance information, but do not remove from the EOPC Payment Request Report. 4. Do not issue a second Form 2860 for remaining balance due.

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3.20.13.4.6
 (01-01-2014)
Refunding Photocopy Fees for Copies of Paper EO Returns

- (1) Occasionally, it may be necessary to refund a requesters payment when:
- The photocopy fee is prepaid and a copy of the return cannot be provided;
 - Any portion of the photocopy fee was overpaid; or
 - The prepaid photocopy fee request is rejected.
 - LEM

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3.20 Exempt Organizations Returns Processing

- (2) The National Standard Application (NSA), Photocopy Fee Refund System, is used to initiate refunds. This system has checks and balances and separation of duties to prevent fraud, duplicate refunds, etc. It mandates managerial approval of all refunds. See user guide (available in the unit, from the local IT Systems Administrator, or from the National RAIVS Analyst). Take the following actions when a refund must be issued.
 - a. Refer case file to unit lead or designated employee.
 - b. Verify payment has posted.
 - c. Inform requester a refund will be issued.

- (3) Annotate the refund amount on the original Form 4506-A or history sheet attached to the form. The system will send the request to Accounting for processing. RAIVS will route the Form 4506-A to accounting for review using Form 12634. When returned, file the original Form 4506-A and any other forms and authorization.

Note: Do not refund amounts less than \$1.00 unless specifically requested.

- (4) If a request for a refund is received, refer to the procedures outlined below.

Refund Procedures		
<i>If</i>.....	<i>And</i>.....	<i>Then</i>.....
the refund request is for a prepaid order,	the order has not or cannot be filled,	1. Verify the payment has posted. 2. Refer case to the unit lead or designated employee for preparation and issuance of a manual refund. (See IRM 3.5.20.5.1.12.1 for additional information).
the refund request is for a prepaid order that was previously shipped to the requester,	the requester states the wrong returns were provided,	1. Inform requester a refund cannot be issued for returns that were previously sent to them. However, we will provide copies of the correct returns at no additional charge.

3.20.13.4.7
(01-01-2014)
Requests for CDs/DVDs

- (1) Electronic copies (images) of certain EO returns that are filed with the Internal Revenue Service are available on CD or DVD-ROM. The images are available in “**Raw**” or “**Alchemy**” formats depending on the type of return, the type of filer, and the year the return was filed. Images for individual states are only available on CDs prior to 2007.
 - **Raw Format.** CDs/DVDs contain image files in Tag Image File (TIF) format for returns selected for the month or quarter requested. These files are not associated with each other except through a comma-delimited index file. Each submission’s index file contains eight index fields (EIN, tax period, taxpayer name, state, ZIP code, type of return, subsection code, and total

assets). This is followed by a list of TIF files belonging to the submission. This format is best for users who intend to process the image files through their own data software.

- **Alchemy Format.** CDs/DVDs containing image files associated in an Alchemy database to simplify visual searching of the tax returns. All required Alchemy software is provided. Once the software is installed, users can easily search the returns using any of the eight index fields identified above. This format is best for users who wish to examine returns visually.

- (2) A complete set is one year's worth of data from January through December. Prior year tax periods may be included in current year data.
- (3) Returns that are not currently available on DVD are shown below.
 - Form 5227
 - Specific individual organizations
 - Form 8871, Political Organization Notice of Section 527 Status;
 - Form 8872, Political Organization Report of Contributions and Expenditures; and
 - Form 8453-X, Political Organization Declaration for Electronic Filing of Notice 527 Status.

Note: Copies of Form 8871, Form 8872, can be accessed by requesters at the following website. <http://www.irs.gov/polorgs>. Requesters may also be able to locate Form 990 and Form 990-EZ section 527 (political) organizations on this website.

- (4) A sample CD/DVD is available upon request in either the "raw" or "alchemy" format. The cost for a sample DVD is \$15. The sample will contain a set of returns such as Form 990, Form 990-EZ, Form 990-PF and Form 990-T imaged files.
- (5) There are **no refunds or exchanges** on CD or DVD orders unless:
 - The customer cannot access the information because the CD/DVD is defective. If the CD/DVD is defective, the customer will be offered a replacement after we confirm it's defective.
 - The fee was not the actual, direct cost in developing the CD/DVD; or
 - The basis for calculating the fee is improper.
- (6) Images are available at no cost to members of the media and other government agencies.
- (7) The following table indicates what returns are available, formats, and the related charge for other customers. Returns are maintained for six years after the end of the processing year and then destroyed. As such, tax years filed prior to 2008 are no longer available.

Forms(s) Price for	Filing Year(s) Available are forms filed in	Price (format) for Complete Set of all returns filed in a calendar year (provided monthly)	Price (format) for Complete Set of returns filed in an individual state in a calendar year (provided quarterly)
990 or 990-EZ	2008 - 2014	\$2,300 (DVD)	\$100 (DVD)
Note: Prior to April 1, 2005, CDs/DVDs for Form 990 and Form 990-EZ contained image files for section 501(c)(3) organizations only. April 1, 2005 and subsequent, CD/DVDs contain image files for all Form 990 and Form 990-EZ.			
990-PF	2008 - 2014	\$550 (DVD)	\$90 (DVD)
990-T	2008 - 2014	\$60 (DVD)	

- (8) Requests for CD/DVDs must be received on a Form 4506-A with the required user fee paid in full. The request must contain the following information:
- Name of organization requesting CD/DVDs and employee name (if applicable) or individual requesters name.
 - Mailing address.
 - Telephone number and extension.
 - UPS account number (for overnight delivery, if requested).
 - Description of specific formats being requested (e.g., "Complete set of 2008 CDs for Forms 990" or "Complete set of 2008 DVDs for Forms 990-PF.")

Note: *All CD/DVD requests must be prepaid in full. If no payment is received with the request, send 3983C letter, inform requester full payment is required, provide location of fees, request they resubmit request with full payment and close. If partial payment is received with the request, follow billing procedures in 3.20.13.4.5 through 3.20.13.4.6.*

- (9) Data Management Division (DMD) will replicate the requested CD/DVDs, package, and will ship CD/DVDs to the requester.

3.20.13.4.7.1
(01-01-2014)
SOI-SEIN-ORDERS
Application

- (1) A program was created by DMD that allows specific DVD customer information to be entered to its database in order to fill requests for copies of DVD. The "**SOI-SEIN-ORDERS**" is completed as DVD requests are received. Form 5081 is required and must be approved prior to accessing the system.
- (2) The program allows specific information to be entered such as:
- IRS receive date
 - Type of request (Alchemy or raw)
 - Year(s) requested
 - Amount paid
 - Completion date
- (3) The status of each request can be checked regularly if you know the name of the customer requesting the order. All customer contact information is stored on the database.

- 3.20.13.4.8
(01-01-2014)
**EO Photo Copy
Technical Software
Assistance Procedures**
- (1) Telephone calls received in the EO Photocopy unit, regarding technical issues or questions related to the Alchemy Software must be forwarded to a DMD Information Technology Specialist for resolution.
 - (2) Refer to the procedures outlined below when a call relating to this issue is received.
 - a. Inform the caller you are unable to assist him/her with the technical issue.
 - b. Assure the caller their inquiry will be forwarded to the appropriate area for resolution and their call will be returned within two (2) business days.
 - c. Obtain the following information from the caller: Name, phone number, best time to call, and a brief explanation as to what the question or problem relates to.
 - (3) Once the pertinent information is secured, the Unit Lead will E-mail (via secured messaging) the information directly to the DMD IT specialist. Refer to local agreement for DMD's point of contact. A copy of the E-mail should also be sent to the TE/GE Program Analyst with oversight of the EO Photocopy Process (MS: 1110).
- 3.20.13.5
(01-01-2014)
EO Photocopy Reports
- (1) Various reports must be prepared on a weekly or monthly basis in order to provide vital information to the headquarter staff. Those reports are described below.
- 3.20.13.5.1
(01-01-2014)
SOI-SEIN-ORDER Report
- (1) The SOI-SEIN-ORDER replaced the CD/DVD Fee Request report. The SOI SEIN-ORDER report identifies the number of CD and DVD requests received in the EO Photocopy unit. The report is available via OL-SEIN.
 - (2) The report includes the following information:
 - Name of requester
 - Request received date
 - Form(s) and tax year(s) requested
 - Format or type of request (CD or DVD)
 - Cost of the CD/DVD and amount paid
 - Date CD/DVD was ordered, received and shipped
 - (3) The information recorded on the report is forwarded to National Headquarters by the TE/GE Program Analyst with oversight of the EO Photocopy process at the end of each month.
- 3.20.13.5.2
(01-01-2014)
**EO Photocopy Payment
Request Report**
- (1) The EO Photocopy Payment Request Report, formerly known as the "*Bad Payer List*," is used to record billing information associated with Form 2860. The report includes the following information:
 - Requester's name
 - Taxpayer Identification Number
 - Date the request was received
 - Form type and tax years requested
 - Total number of pages
 - Amount due
 - Date of the first and second payment requests
 - Payment received date(s) and amount(s) and
 - Balance due

- (2) The report must be updated regularly based on the response to billing inquiries. The report is located on a shared drive, S:\WI\SP\AO\ACO\37306\TEGE, where information can be updated as needed. Authorization to the shared drive is limited to the RAIVS designated employees.

Exhibit 3.20.13-1 (01-01-2014)
EO Status Codes

Use the following table to determine if a return should be disclosed based on status code and the response to provide to the filer if the return is not found.

EO Status Codes			
Code	Description	Should the Request be filled?	Response if Return not Found
00 or blank	EO section established without a status.	Yes, if filed fill request	Unavailable
01	Unconditional Exemption – Active	Yes, if filed fill request	Unavailable
02	Conditioned Exemption – Active	Yes, if filed fill request	Unavailable
06	State University Filing 990-T – Active	see IRM 3.20.13.3.7.1	Not Open for Public Inspection
07	Church Filing a Form 990-T – Active	see IRM 3.20.13.3.7.1	Not Open for Public Inspection
10	Pre-Examination of Church – Active	Yes, if filed fill request.	Unavailable
11	School Certification – Active	Yes, if filed fill request	Unavailable
12	A Formal Exemption Not Granted – Filing an EO Return Form 990 under IRC 4947(a)(1) Form 990-PF Under IRC 4947(a)(1) Form 5227 Non-Exempt Charitable Trust Form 990-C Taxable Farmer's Co-operative — Active	Yes, if filed fill request	Unavailable
18	Temp. Revocation required to file 990-PF & Form 1041 – Active	Yes, if filed fill request	Unavailable
19	Revocation Private FDN required to file 990-PF and Form 1120 – Active	Yes, if filed fill request	Unavailable
20	Termination (out of business) – Inactive	Yes, if filed fill request	Not Exempt
21	Unable to locate – Inactive/Active	Yes, if filed, fill request	Unavailable
22	Revocation – Inactive	No, if filed DO NOT fill request	Terminated
23	507(a) Termination –	Yes, if filed fill request	Unavailable
24	507(b)(1)(A) Termination –	Yes, if filed fill request	Unavailable
25	507(b)(1)(B) Termination –	Yes, if filed fill request	Unavailable

Exhibit 3.20.13-1 (Cont. 1) (01-01-2014)

EO Status Codes

EO Status Codes			
Code	Description	Should the Request be filled?	Response if Return not Found
26	Termination Merger — Inactive	Yes, if filed fill request	Term/Not EO
28	No longer a member of a group ruling	No, if filed DO NOT send	Not EO
29	Group Ruling has been dissolved	Yes, if filed fill request	Unavailable
30	Churches voluntarily file Form 990	Yes, if filed fill request	Unavailable
31	Small organizations other than Private Foundations	Yes, if filed fill request	Unavailable
32	(Obsolete January 1, 2008) Non-responder to CP 140/141 - applicable to tax periods 200612 & prior.	Yes, if filed fill request	Unavailable
33	Foreign Private Foundation described in IRC 4948(b)	Yes, if filed fill request	Unavailable
34	527 Political Organization	Yes, if filed fill request	Unavailable
35	Canadian Charity without Foundation Classification	Yes, if filed fill request	Unavailable
36	Non IRC 501(c)(3), (9) or (17) Filers - No official exemption	Yes, if filed fill request	Unavailable
40	Return filed Application pending, no exemption —	Yes, if filed fill request	Not EO
41	No reply to solicitation - no exemption	No, if filed DO NOT send	Not EO
42	Extension Filed, no exemption	No, if filed DO NOT send	Not EO
70	Denied - inactive - no exemption	No, if filed DO NOT send	Not EO
71	Incomplete Form 1023/1024 - no exemption	No, if filed DO NOT send	Not EO
72	Refusal to Rule, no exemption	No, if filed DO NOT send	Not EO

Exhibit 3.20.13-1 (Cont. 2) (01-01-2014)
EO Status Codes

EO Status Codes			
Code	Description	Should the Request be filled?	Response if Return not Found
97	Revocation of tax exempt status - no TC 150 filed for three consecutive years Forms 990, 990-EZ and 990-PF	<p>1-Yes- If the requested return is for tax years 200711 and prior, and filed.</p> <p>Note - Forms filed in 2007 and prior are no longer available and will not be filled.</p> <p>2- if the request is for tax years 200812 and subsequent and filed, contact the TEGE SPP HQ Analyst with oversight of RAIVS by E-mail, with a CC to the TEGE SPP HQ backup Analyst for a determination whether the return requested is disclosable. Provide the Analyst the following information:</p> <p>A scanned copy of the Form 4506-A request Reason for request - example, "Status 97 disclosable determination needed" EIN Form Type Tax Period Organization Name</p> <p>The SPP HQ Analyst will notify RAIVS by E-mail with a "CC" to the TEGE SPP backup HQ Analyst, stating the determination. If determined disclosable, fill the request. if determined not disclosable, do not fill the request, inform the requester the form is unavailable using 3983C letter.</p>	Inform the requester the return is unavailable (Note- the organization is no longer recognized as a tax-exempt organization.)

Exhibit 3.20.13-1 (Cont. 3) (01-01-2014)
EO Status Codes

EO Status Codes			
Code	Description	Should the Request be filled?	Response if Return not Found
L	LEM	No, if filed DO NOT send	Unavailable
99	Dump code - No exemption (prior EO status codes 22, 41 or 70-72)	No, if filed DO NOT send	Not EO

Exhibit 3.20.13-2 (01-01-2014)
Filing Requirements

Filing Requirements			
Codes	Description	Required to File	Response if Return Not Found
01	Gross receipts exceeding \$25,000, \$50,000 for 2010 and subsequent forms	Yes	Unavailable
02	Gross Receipts under \$25,000, \$50,000 for 2010 and subsequent forms	If filed, send.	Unavailable
03	Group Return Filer	No, if filed send	Unavailable
04	501(c)(21) Filing 990-BL		Not Open to Public Inspection
06	501(c) Church	If filed, send	Unavailable
07	501(c)(1) Government Instrumentality	If filed, send	Unavailable
09	Denied, failed to establish	If filed, DO NOT send	Unavailable
13	Religious organization	If filed, send	Unavailable
14	Instrumentality State Political	If filed, send	Unavailable
88	Account currently inactive, return not required to be mailed or filed.	If filed, send	Unavailable

Exhibit 3.20.13-3 (01-01-2014)

EO Subsection Codes

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)

Exhibit 3.20.13-3 (Cont. 1) (01-01-2014)
EO Subsection Codes

EO Subsection Codes			
Subsection Code	Classification Code	Type of Exempt Organization	IRC Code
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)
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)

Exhibit 3.20.13-3 (Cont. 2) (01-01-2014)
EO Subsection Codes

EO Subsection Codes			
Subsection Code	Classification Code	Type of Exempt Organization	IRC Code
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)
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)

Exhibit 3.20.13-4 (01-01-2014)
Standard Abbreviations of States

Standard Abbreviations States and the District of Columbia					
Alabama	AL	Kentucky	KY	North Dakota	ND
Alaska	AK	Louisiana	LA	Ohio	OH
Arizona	AZ	Maine	ME	Oklahoma	OK
Arkansas	AR	Maryland	MD	Oregon	OR
California	CA	Massachusetts	MA	Pennsylvania	PA
Colorado	CO	Michigan	MI	Rhode Island	RI
Connecticut	CT	Minnesota	MN	South Carolina	SC
Delaware	DE	Mississippi	MS	South Dakota	SD
District of Columbia	DC	Missouri	MO	Tennessee	TN
Florida	FL	Montana	MT	Texas	TX
Georgia	GA	Nebraska	NE	Utah	UT
Hawaii	HI	Nevada	NV	Vermont	VT
Idaho	ID	New Hampshire	NH	Virginia	VA
Illinois	IL	New Jersey	NJ	Washington	WA
Indiana	IN	New Mexico	NM	West Virginia	WV
Iowa	IA	New York	NY	Wisconsin	WI
Kansas	KS	North Carolina	NC	Wyoming	WY

Exhibit 3.20.13-5 (01-01-2014)
Territories and Foreign Countries

Country	State Code	Zip Code
Guam	GU	969nn
Puerto Rico	PR	006nn, 007nn, 009nn
Virgin Islands	VI	008nn
American Samoa	AS	96799
Northern Mariana Islands	MP	969nn
Federated States Micronesia	FM	969nn
Marshall Islands	MH	959nn
Palau	PW	969nn
All Others	ZZ	

Exhibit 3.20.13-6 (01-01-2014)

Abbreviations for Commonly Recurring Words

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

Exhibit 3.20.13-6 (Cont. 1) (01-01-2014)

Abbreviations for Commonly Recurring Words

Abbreviations for Commonly Recurring Words			
Charitable Lead Annuity Trust Note: Spell out completely if there is enough space available. If sufficient space is not available, then and only then abbreviate	CLAT		Mountain MTN
Charitable Remainder Trust Note: Spell out completely if there is enough space available. If sufficient space is not available, then and only then abbreviate	CRT		Non-exempt Charitable Trust NECT
Charitable Remainder Unitrust Note: Spell out completely if there is enough space available. If sufficient space is not available, then and only then abbreviate	CRUT		National/s NATL
Charitable Lead Trust Note: Spell out completely if there is enough space available. If sufficient space is not available, then and only then abbreviate	CLT		Organization/s Organizational ORG

Exhibit 3.20.13-6 (Cont. 2) (01-01-2014)
Abbreviations for Commonly Recurring Words

Abbreviations for Commonly Recurring Words			
Charitable Lead Unitrust Note: Spell out completely if there is enough space available. If sufficient space is not available, then and only then abbreviate	CLUT		Parent Teacher Association PTA
Circle /Circles	CIR		Parent Teacher Organization PTO
Coalition	COAL		Partner PTR
College/s	COLL		Partnership PTRSP
Committee/s	COM		Political Action Committee PAC
Commission/s	COMM		Representative REPR
Community/ Communities	COMN		Republican REP
Company/ Companies	CO		Research RES
Cooperative/Co-operative	COOP		Resource/s RSC
Corporation/s	CORP		Retirement RTMT
Council/s	COUN		Revocable REV
County/Counties	CNTY		Rotary ROT
Credit Union	CU		Remainder REM
Democrat/Democratic	DEM		Saint/s ST
Department/s	DEPT		Scholarship/s SCHOL
Development/s/ Developmental	DEV		Senior/s SR
District/s	DIST		Service/s SVC
Doctor/s	DR		Special/s SPC
Education/ Educational	ED		Street/s STR
Elementary/ Elementaries	ELEM		Society/ Societies SOC

Exhibit 3.20.13-6 (Cont. 3) (01-01-2014)

Abbreviations for Commonly Recurring Words

Abbreviations for Commonly Recurring Words				
Employee/s	EMP		Student/s	STU
Enterprise/s	ENT		Testamentary	TEST
Estate/s	EST		Technology	TECH
Endowment/s	END		Trust/s	TR
Environment/ Environmental	ENVI		Trustee	TTEE
Electrical	ELEC		Under the Will of or Under Will	UW
Family/Families	FAM		United States	US
Federation/s	FED		University/Universities	UNIV
For the Benefit of	FBO		Veteran/s	VET
Foundation/s	FDN		Veterans of Foreign Wars	VFW
Fund/s	FD		Voluntary Employee Benefit Association	VEBA
Fraternal	FRTL		Volunteer	VOL
Fraternity	FRAT		Young Men's Christian Associa- tion	YMCA
Group/s	GRP		Young Women's Christian As- sociation	YWCA
Government/ Governmental	GOV			
Historic/Historical	HIST			
Hospital	HOSP			

Exhibit 3.20.13-7 (01-01-2014)**Closing Code Definitions**

<i>Closing Code</i>	<i>Definition</i>
TC 590-75	Not liable for return
TC 590-14	Subsidiary filed under parent EIN
TC 599-17	Unprocessable return
TC 599-18	Return in process on or after Program Completion Date

Exhibit 3.20.13-8 (01-01-2014)
Filing Requirement Codes

EO Filing Requirements	
Form 990 and 990EZ	
00	Not required to file
01	Required to file Form 990 (Gross receipts over \$25,000, \$50,000 for 2010 and subsequent forms)
02	Not required to file Form 990 (Gross receipts of \$25,000 or less, \$50,000 for 2010 and subsequent forms)
03	Dummy Entity (group return filed)
04	Not required to file - (filing Form 990-BL)
05	Reserved for programming use
06	Not required to file (Church)
07	Not required to file (exempt under 501(c)(1))
13	Not required to file (religious organization)
14	Instrumentalities of States or Political Subdivisions not required to file
55	Reserved for programming use
88	Account currently inactive, return not required to be mailed or filed
Form 990-T	
0	Not required to file
1	Required to file Form 990-T
2	Not required to file annually (Pension Trust 401(a))
5	Reserved for programming use
8	Account currently inactive, return not required to be mailed or filed
Form 5227	
0	Not required to file
1	Required to file Form 5227
2	Required to file Form 5227 and may also file Form 1041
5	Reserved for programming use
8	Account currently inactive. Return not required to be mailed or filed.
Form 990-PF	
0	Not required to file
1	Required to file Form 990-PF
2	Revoked - Required to file Form 990-PF and 1120.
5	Reserved for programming use.
8	Account currently inactive. Return not required to be mailed or filed.

Exhibit 3.20.13-8 (Cont. 1) (01-01-2014)
Filing Requirement Codes

EO Filing Requirements	
Form 1041A	
0	Return not required to be mailed or filed
1	Filing requirement generated when filed - not required to file annually
5	Reserved for programming use
8	Account currently inactive. Return not required to be mailed or filed
Form 4720	
0	Not required to be filed
1	Filing requirement generated when filed - not required to file annually
5	Reserved for programming use
8	Account currently inactive. Return not required to be mailed or filed
Form 1120-POL	
00	Return not required to be mailed or filed
01	Form 1120/1120-A required to be filed. (Required to be mailed in the month in which the corporations fiscal year ends.)
02	Form 1120S required
03	Form 1120L required
04	Form 1120PC required
06	Form 1120F required
07	Form 1120 required to be filed
09	Form 1120-POL required. Return not required to be mailed. No FTD mail-out.
10	Form 1120H required
11	Form 1120ND required
14	Subsidiary Organization. Return not required to be mailed or filed.
15	Form 1120 FSC required
16	Form 1120DF required
17	Form 1120RIC required
18	Form 1120 REIT required
19	Form 1120 Personal Service Corp. required
55	Reserved for programming use
88	Account currently inactive. Return not required to be mailed or filed.

Exhibit 3.20.13-9 (01-01-2014)**Saving a PDF version of a SEIN Image on a Local PC , Redact/Restrict in PDF, and Printing in PDF**

Follow the steps outlined below to save a PDF of a SEIN Image on your local PC

- a. Prior to signing into OL-SEIN, set your default printer to “Adobe PDF” by going to Start>Settings>Printers and Faxes, and right click the “Adobe PDF” printer and choose “Set as Default Printer”
- b. Log into OL-SEIN
- c. Once you have selected an image, ensure “All Pages” is marked under Print Options
- d. Left click on “Print” and the form will appear in PDF format.
- e. Left click on File>Print or left click the Printer icon

Note: Do not use the File>Save or Save icon as it will save your file to the Citrix server and you will be unable to get to it.

- f. The printer window will open with Adobe as the only printer choice. Left click “Ok” to go to your “My Documents” window, this will let you pick where (on your PC) to save the PDF. change the file name to something specific to the form and include the word “Unredacted ”

Note: Depending on the size of the document it may take a few minutes to save. There might be a printer icon and a spinning adobe logo in the right-hand side of the task bar at the bottom of your screen. If the file is saved quickly the spinning logo will not be seen.

- g. After the PDF file has been saved, an Adobe Acrobat window may show up with your document in it. If not, open the document.
- h. Review the document for any required redaction/restriction.
- i. If no redaction/restriction is required, left click File>Print, select the printer you normally print to from the drop down menu and left click “Print”.
- j. If redaction/restriction is required, go to View>Tool bars>Redaction. Left click Mark for Redaction, then place your cursor above the area to be redacted/restricted, hold down and drag over the area to be redacted/restricted. You MUST left click “Apply Redactions” or it will not apply, left click “OK” and “Yes” then click File>Save as, and then name as above but replace the word “unredacted ”with the word “redacted” in the name. Then left click Save, then left click File>Print and select the printer you normally print to from the drop down menu and left click “Print”. Ensure all required items are redacted and restricted on the printed copy.
- k. You will now have both the redacted version and unredacted version saved to your computer. Delete these Images from you PC after printing.