

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF CALIFORNIA

PUBLIC RESOURCE.ORG	)
	)
Plaintiff	)
	)
v.	)
	)
INTERNAL REVENUE SERVICE,	)
	)
Defendant.	)

Case No: 3:13-cv-2789

**DECLARATION OF JALYNNE ARCHIBALD**

I, JaLynne Archibald, pursuant to the provisions of 28 U.S.C. § 1746, declare as follows:

1. I am the Manager of Submission Processing Programs in the Tax Exempt Government Entities Operating Division of the Internal Revenue Service (Service or IRS) in Ogden, Utah. My duties include managing the Submission Processing Programs (SPP) Analysts as part of the Business Systems Planning Organization. SPP Analysts author IRM 3.20.12, which provides the instructions for Wage & Investment (W&I) employees to use when imaging the Form 990 series returns in the Statistics of Income Exempt Organization Image Net (SEIN). SPP Analysts also prepare and monitor the work plan assumption figures for the imaging process. The assumption provides the hours and volumes projected and used for this project.
2. I am aware that Public Resource filed a FOIA suit to obtain copies of Forms 990 (*Return of Organization Exempt from Income Tax*) in the modern e-File format. I was contacted by Ms. A. M. Gulas, Senior Counsel, Office of Associate Chief

Counsel (Procedure and Administration), and asked to describe the current process used to prepare Form 990 series returns for release to the public under section 6104 of the Internal Revenue Code. Based on my experience, I am very familiar with the procedures for preparing the Form 990 series returns for release to the public. The IRS has a form for members of the public to request copies of forms filed by exempt organizations that are available for public inspection under section 6104. This is Form 4506-A (*Request for Public Inspection or Copy of Exempt Organization IRS Form*).

3. The SEIN (SOI Exempt Image Net) program was originally developed in 1998 to process section 501(c)(3) exempt organization returns. At that time, all Form 990 returns were filed on paper. Since then it has been adapted to process the other exempt organization returns as well. The SEIN process is a formally developed system and the W&I clerks utilize a series of highly-specialized custom-built software applications to complete their job. There are multiple checks built into the SEIN software applications, which enable them to complete their work effectively and efficiently, such as built in pop up reminders to note the next step in the process, or to alert them to a potential issue.
4. The paper returns are imaged into the SEIN system by Wage and Investment (W&I) employees in the IRS Ogden Service Center. The process has several steps: image, redact and restrict. "Image" means to scan the document as a TIF (tag image file) file in Adobe PDF format. "Redact" means to use the Adobe software to mark and block out text in a TIF so the text is blacked out and

illegible. "Restrict" means to apply a computer code that indicates the TIF is not publicly available. When a TIF is restricted, only IRS employees granted specific authority can access the file.

5. When Form 990 series returns are received electronically, the electronic version is not readable until software is used to format the data into a form similar to the paper return. The process of formatting is called "rendering." In an electronic format, the structure of the tax form is not legible, only the data itself. Electronic returns are not printed out and scanned, they are converted in to a readable format for SEIN (rendered), and then uploaded into the SEIN.
6. Exempt organizations are required to file with the IRS various returns, schedules and attachments to provide information required by sections 6033, 6034 and 6058 of the Code.
7. No Forms 990 were e-filed in 1998, and exempt organizations were not required to file electronically until 2004, when it was mandated for filers filing 250 or more returns. Any organization could file a 990, 990-EZ or 990-PF electronically. In 2013, the IRS received 376,588 Form 990 series returns in paper format, and 318,910 electronically.
8. In 2013, the IRS received 3,100 Form 4506-A's which may have included multiple tax years requested and released 8,422 tax years of exempt organization Form 990 series returns to requesters. The IRS also provided a complete set of all exempt organization returns to fourteen repeat subscribers.
9. The core Form 990 consists of 12 pages and includes numerous schedules. The

schedules open for public inspection are clearly identified in the upper right hand corner by the statement "Open to Public Inspection." (Sample copies of Schedules A, C and O are attached to this declaration as exhibit 102.)

10. The following schedules may be filed with Form 990, depending on the tax year of the form being submitted. All schedules (except for Schedule B, Schedule of Contributors) are open for public disclosure with the exception of specific information.

- a. Schedule A, Public Charity Status and Public Support
- b. Schedule C, Political Campaign and Lobbying Activities
- c. Schedule D, Supplemental Financial Statements
- d. Schedule E, Schools
- e. Schedule F, Statement of Activities Outside the United States
- f. Schedule F-1, Continuation Sheet for Schedule F
- g. Schedule G, Supplemental Information Regarding Fund-raising or Gaming Activities
- h. Schedule H, Hospitals
- i. Schedule I, Supplemental Information on Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.
- j. Schedule I-1, Continuation Sheet for Schedule I
- k. Schedule J, Compensation Information
- l. Schedule J-1, Continuation Sheet for Schedule J
- m. Schedule K, Supplemental Information on Tax Exempt Bonds
- n. Schedule L, Transactions with Interested Persons
- o. Schedule M, Non-Cash Contributions
- p. Schedule N, Liquidation, Termination, Dissolution or Significant Disposition of Assets
- q. Schedule N-1, Continuation Sheet for Schedule N
- r. Schedule O, Supplemental Information to Form 990
- s. Schedule R, Related Organizations and Unrelated Partnerships
- t. Schedule R-1, Continuation Sheet for Schedule R

11. There is also a Form 990-EZ, which can be filed by smaller organizations along with Schedules A, B, C, E, G, L, N, and O.

12. The IRS does not have a program to automatically redact or restrict the

electronically filed returns, so the returns are rendered and uploaded to SEIN Software application, the same as paper filed returns. W&I employees are trained to follow specific procedures set out in IRM 3.20.12 (*Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing*) to ensure that any forms an exempt organization must file are properly imaged and restricted. (A copy of IRM 3.20.12 is attached to this declaration as exhibit 103.)

13. When the W&I clerks image the returns and schedules they also restrict forms or attachments that cannot be provided to the public. Examples of Forms not available to the public include: Form 4797 (*Sale of Business Property*); Form 5768 (*Election/Revocation of Election by an Eligible Sec. 501(c)(3) Organization to Make Expenditures to influence legislation*); and Form 8038 series (*Tax Exempt Bond Returns*). For a detailed listing of non-public forms, see IRM 3.20.12.2.3. In addition to returns, Forms 1023 (*Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*) and 1024 (*Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120*) are imaged by W&I employees in the service in Covington, Kentucky. These applications are restricted until the organization has been granted exempt status; then they are available to the public.

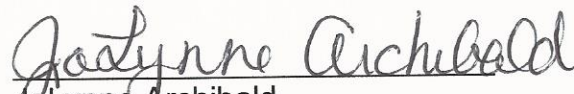
14. Once the Forms 990 are imaged and restricted, they are available for public release upon request under section 6104, usually via a Form 4506-A. Public or media requests for Form 990 series returns that are available to the public are processed for release by the EO RAIVS (Return and Income Verification

Services ("RAIVS") unit.

15. The EO RAIVS clerks follow procedures set out in IRM 3.20.13 (*Exempt Organization Photocopy Procedures*) to process requests and redact confidential information that is not available to the public under section 6104. (A copy of IRM 3.20.13 is attached to this declaration as exhibit 104.)
16. Schedule B, List of Contributors, is unique because it is both restricted and redacted. Schedule B provides the names and addresses of donors and amounts of contributions made. Under section 6104(b), the IRS cannot release the names and addresses of the donors, but the amounts can be released. The Schedule B is restricted, so only certain employees can access it.
17. If a requester specifically asks for a Schedule B, an employee authorized to access the restricted file will access it and redact (black-out) the names and addresses of the donors, but leave in the amounts, thereby protecting the donor names and addresses.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Executed this 13 day of August, 2014.



JoLynne Archibald  
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