

EXHIBIT 15

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IRS Plans to Begin Releasing Electronic Nonprofit Tax Forms Next Year

By Suzanne Perry

The Internal Revenue Service said today it is working on a technology that should allow it to release electronic versions of Form 990 tax filings by early 2016, a move that would make it far easier for the public to search for information about nonprofit finances and operations.

The announcement follows a court ruling that ordered the agency to produce nine nonprofit tax forms in machine-readable format in a legal battle with Public.Resource.Org, an open-records advocacy group headed by Carl Malamud.

"The IRS has been actively considering how to incorporate new technology into its exempt-organization-return processing capabilities in order to better support the exempt organizations and those who use the Forms 990 data," it said in a statement.

It said the technology, which will make electronically filed forms available in machine-readable format, "will ensure that sensitive or personally identifiable information continues to be protected from public distribution." The agency had argued in the court case that Mr. Malamud's request would create a significant burden on an overstretched agency, which would have to train people how to remove the confidential information in the new format.

Mr. Malamud, who has been coordinating an effort to pressure the IRS to release its database of electronically filed Forms 990 by getting media organizations and nonprofits to file Freedom of Information Act requests, called the move "promising."

But he said he hopes the agency will release historical documents, not just those filed in the future. "We need a set of returns over time to do proper analysis, so release of all the e-file data collected in 2014 and 2015 in addition to the new data collected in 2016 would be a wonderful solution and would be a huge boon to those that want to analyze the performance of the nonprofit sector," he said in an email.

Freedom of Information

More than half of Forms 990, the informational returns that nonprofits must submit annually, are now filed electronically. But the IRS strips them of confidential information and converts them into image files, just as it does with the forms filed manually. That makes it hard to conduct digital operations like searches of multiple forms for specific words or phrases.

More than a dozen media outlets and nonprofits have filed Freedom of Information Act requests for Form 990 tax filings in "modernized e-file format" for use in reporting projects.

They include *The Chronicle of Philanthropy*, *The Chronicle of Higher Education*, BuzzFeed, the Center for Investigative Reporting, the Center for Public Integrity, ProPublica, *The Washington Post*, and Vox.

Mr. Malamud hopes to get enough requests to persuade the IRS to open up the electronic files. "If enough of these go in, that will signify to the IRS that people care about the issue and it's not just me," he says. "And it will be cheaper and easier just to release the whole database than to train the IRS staff how to handle these FOIAs."

Mr. Malamud said he will keep the FOIA campaign going until he is certain the agency will release older Forms 990. (An IRS spokesman said he would investigate that question.)

The Chronicle of Philanthropy requested forms for 10 charities to use in its annual review of the biggest 400 charities, including Feeding America, Save the Children, and the Silicon Valley Community Foundation. *The Chronicle of Higher Education* asked for the forms for 10 big universities to inform its reporting on executive compensation.

The Washington Post requested tax filings for nonprofits that include the Bill, Hillary, & Chelsea Clinton Foundation, International Relief and Development, and the National Football League.

The Center for Public Integrity zeroed in on a number of advocacy groups, including Americans for Prosperity, Americans for Tax Reform, and Naral Pro-Choice America. BuzzFeed requested filings for five groups, including the Cancer Fund of America, the subject of a lawsuit by the Federal Trade Commission and all 50 states. BuzzFeed said its request could "help shed light on the operations of the IRS when it comes to detecting and combating fraud."

Mr. Malamud is seeking help from nonprofits and foundations, urging those that have filed their forms electronically to submit "FOIA Selfies" asking the IRS to release their e-data.

Several have already done so, including Code for America Labs, Demand Progress Action, and the Open Government Foundation. Public.Resource.Org has compiled all of the FOIA requests on one site.

An IRS advisory panel this month urged the agency to require all nonprofits to file their 990s electronically.

IRS Statement: IRS works towards making e-filed Forms 990 available in machine-readable format.

The IRS has been actively considering the district court's ruling in the [Public.Resource.Org](https://www.publicresource.org) case, where the district court ordered the IRS to produce electronic versions of the publicly available portions of nine exempt organization returns (Forms 990) in MEF, Metadata Exchange Format (or machine-readable format). Machine-readable is not a format that the IRS has historically used to make Forms 990 available. The IRS did produce the Forms 990, but those forms were manually processed in order to comply with the court's ruling.

The IRS has been actively considering how to incorporate new technology into its exempt organization return processing capabilities in order to better support the exempt organizations and those who use the Forms 990 data. The IRS has made substantial progress in developing a technology solution that, when perfected, will allow the IRS to provide electronically-filed Forms 990 in a machine-readable format. This solution will ensure that sensitive or personally identifiable information continues to be protected from public distribution. The IRS expects that this technology solution should be in place in early 2016.

Currently, when the IRS distributes Forms 990 series information under section 6104 or the FOIA, it includes all information and documents (other than information that must be restricted under section 6103 or is PII) submitted by the exempt organization. When the IRS begins to provide the e-filed Form 990 data in machine-readable format, as described above, it will stop including extraneous information provided by exempt organizations when they file their Forms 990 series. Extraneous information includes information that is not required by the Forms 990 series and related schedules.

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