

Request for Public Inspection or Copy of Exempt or Political Organization IRS Form

▶ **Type or print clearly. Request may be rejected if the form is incomplete or illegible.**

You may not have to complete Form 4506-A to get the copies you need.

- **Internet.** Generally, **Form 8871**, Political Organization Notice of Section 527 Status, and **Form 8872**, Political Organization Report of Contributions and Expenditures, are available for inspection and printing from the Internet. The website address for both forms is **www.irs.gov/polorgs**.
- **Public disclosure by the organization.** Exempt or political organizations must make their returns, reports, notices, and exempt applications available for public inspection. You can visit the organization to inspect the material instead of requesting it from the IRS. The organization may be able to mail the copies to you.

1 Exempt or political organization. If a multiple request, please attach list of names, forms, and tax years.

Name

Address

City or town, state, and ZIP code

2 Employer identification number of exempt or political organization (if known) ▶ :

3 Requester

Name

Contact person

Address

City or town, state, and ZIP code

Phone number

()

- 4 Category of requester:** Commercial user Non-commercial scientific institution

You must check a box.

- Educational institution Media All others

5 Reason for request. All requesters except for commercial users must provide an explanation of how the records will be used to avoid being charged the commercial rate. Attach additional sheets if necessary.

Lines 6-9. Check the box(es) for the item(s) you are requesting. You may request more than one item. For each item, check either the copy, inspection, or CD-ROM box and enter the tax year(s), as indicated.

- 6** Form 1023 or 1024
 Copy Inspection

- 7** Form 990, 990-EZ, or 990-PF
 Copy Inspection CD-ROM ▶
 Tax year(s) requested ▶

If ordering a partial set on CD-ROM, indicate: State(s) _____
 Month(s) _____

- 8** Form 8871 (see instructions)
 Copy Inspection

- 9** Form 8872 (see instructions)
 Copy Inspection

10 Date requested

IRS Use Only

11 The form requested above was inspected by (name of requester)

12 IRS office where inspection was made

13 Signature of employee present at inspection

14 Date

General Instructions

A Change To Note

Recent legislation eliminated the requirement for Form 1120-POL to be disclosed, retroactive to June 30, 2000. Therefore, Forms 1120-POL filed for years beginning after June 30, 2000, and filed before November 3, 2002, that were subject to disclosure, no longer can be disclosed.

Purpose of Form

Use Form 4506-A to request under Internal Revenue Code Section 6104:

- A copy of an exempt or political organization's return, report, notice, or exemption application;
- An inspection of a return, report, notice, or exemption application at an IRS office.

Caution: *An organization, or its officers, may request a copy of the organization's own return on Form 4506-A. However, they will only receive the copy that is "Open for Public Inspection." The publicly available copy will not include, for example, information that may identify a contributor and documents that were filed with the return, but are not open to public inspection. An organization, or its officers, may request a complete copy of the organization's own return by completing Form 4506 and paying the applicable fee.*

CD-ROMs. The IRS can provide copies of exempt organization returns on a compact disk (CD-ROM). Requesters can order the complete set (all Forms 990 and 990-EZ or all Forms 990-PF filed for a year) or a partial set by state or by month. If you are ordering a partial set on CD-ROM, you can use line 7 to indicate the state(s) or month(s) you are ordering. Complete information, including the cost, is available on the IRS website at www.irs.gov/charities.

How Much Will It Cost?

You may inspect a return, report, notice, or exemption application at an IRS office free of charge.

If you want a photocopy of a return, report, notice, or an exemption application, see the chart below.

Note: *The IRS will send you a bill for the cost. If your cost is over \$250, we will ask for payment in advance.*

IF you are . . .	THEN the charge for paper copies is . . .
A commercial user	\$.20 per page
An educational institution, media, non-commercial scientific institution, or all other requesters	First 100 pages free, \$.20 per page thereafter

Where To File

You can mail Form 4506-A to the IRS, you can fax Form 4506-A to the Ogden Service Center, or you can file it with the IRS office for your area. Use the following chart to determine where to file Form 4506-A.

IF you want . . .	THEN file Form 4506-A with the . . .
To inspect a return, report, notice, or an exemption application at an IRS office*	Internal Revenue Service Attention: Disclosure Officer (Call 1-800-829-1040 for IRS office locations near you.)
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

A copy of an exemption application	Internal Revenue Service Customer Service - TE/GE P.O. Box 2508, Room 2023 Cincinnati, OH 45201
A copy of a return, report, or notice	Internal Revenue Service Mail Stop 6716 Ogden, UT 84201 Fax no. 801-620-7896

* *The office handling your request will contact you to schedule an appointment when the item is available for inspection.*

Specific Instructions

Line 1

Enter the organization's official name, that is, the name under which exempt status was approved. If you do not enter the official name, we may not be able to locate the requested form.

Line 7

You can only request Forms 990 or 990-EZ for section 527 organizations for tax years beginning after June 30, 2000.

Lines 8 and 9

Form 8871 must be filed electronically. Form 8872 must be filed electronically after June 30, 2003, if the organization will have contributions or expenditures exceeding \$50,000 in the calendar year. Paper copies will not be available from the IRS for forms filed electronically.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need the information to gain access to the return or other exempt or political organization IRS form you requested in our files and properly respond to your request. The authority to ask for the information requested on this form is Internal Revenue Code section 6104 and its regulations. You are not required to provide the information requested on this form. However, if you do not furnish the information, we may not be able to fill your request. Providing willfully false or fraudulent information may subject you to criminal penalties. Routine uses include disclosing the information to the Department of Justice. We may also disclose this information to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file Form 4506-A will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** 6 min.
- Learning about the law or the form** 7 min.
- Preparing the form** 19 min.
- Copying, assembling, and sending the form to the IRS** 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-A simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send Form 4506-A to this address. Instead, see **Where To File** above.

