

Supporting Statement
Internal Revenue Service
Tax Exempt Forms and Schedules
OMB Control # 1545-0047

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Section 6033 of the Internal Revenue Code (IRC) generally requires organizations recognized under section 501(c) and exempt from federal income tax under section 501(a), including charitable hospitals, to file an annual return. Form 990 is required by the Income Tax Regulations under section 6033, with some statutory exemptions and permission for the IRS to provide further exemptions. Such exemptions from filing include an exemption for governmental units and affiliates of governmental units; accordingly, governmental hospitals do not need to file Form 990. See Rev. Proc. 95-48.

These forms are used by Tax Exempt organizations to specify their items of gross income, receipts and disbursements. In general, all information an organization reports on or with its return will be available to the public for inspection. The data received is used to prevent organizations from abusing their tax-exempt status and to provide the public with financial information about nonprofit organizations.

As is done with the burden estimates for individual tax returns (Forms 1040, 1040-X and 1040-NR) and business tax returns (Forms 1065, 1120, 1120-S and related forms and schedules), clearance for the burden estimate will be requested before the relevant tax filing season but after the IRS has had the opportunity to update its models with prior year data and to make necessary revisions to draft forms (including providing drafts to public for comment), and is sought on an annual basis instead of on the regular 3-year Paperwork Reduction Act (PRA) cycle. Doing so ensures that new and updated tax exempt forms can be made available for use on a timelier basis.

A list of forms included in OMB 1545-0047 is provided below.

Form 990 is an annual information return required to be filed with the IRS by most organizations exempt from income tax under section 501(a), and certain political organizations and nonexempt charitable trusts. Parts I through XII of the form must be completed by all filing organizations and require reporting on the organization's exempt and other activities, finances, governance, compliance with certain federal tax filings and requirements, and compensation paid to certain persons. Additional schedules are required to be completed depending upon the activities and type of the organization. By completing Part IV, the organization determines which schedules are required. The entire completed Form 990 filed with the IRS, except for certain contributor information on Schedule B (Form 990, 990-EZ, or 990-PF), is required to be made available to the public by the IRS and the filing organization and can be required to be filed with state governments to satisfy state reporting requirements.

Form 990 (Sch D) is used by an organization that files Form 990 to provide the required reporting for donor advised funds, conservation easements, certain art and museum collections, escrow accounts and custodial arrangements, endowment funds, and supplemental financial information.

Form 990 (Sch F) is used by an organization that files Form 990 to provide information on its activities conducted outside the United States by the organization at any time during the tax year.

Form 990 (Sch H) is used by hospital organizations to provide information on the activities and policies of, and community benefit provided by, its hospital facilities and other non-hospital health care

facilities that it operated during the tax year.

Form 990 (Sch I) is used by an organization that files Form 990 to provide information on grants and other assistance made by the filing organization during the tax year to organizations, governments, and individuals in the United States.

Form 990 (Sch J) is used by an organization that files Form 990 to report compensation information for certain officers, directors, individual trustees, key employees, and highest compensated employees, and information on certain compensation practices of the organization.

Form 990 (Sch K) is used by an organization that files Form 990 to provide certain information on their outstanding liabilities associated with tax-exempt bond issues.

Form 990 (Sch M) is used by an organization that files Form 990 to report the types of noncash contributions received during the year by the organization and provide reporting of certain information regarding such contributions. The schedule requires reporting of the quantity and reported financial statement amount of noncash contributions received by type of property. Report noncash donated items even if sold immediately after received.

Form 990 (Sch R) is used by an organization that files Form 990 to provide information on related organizations, on certain transactions with related organizations, and on certain unrelated partnerships through which the organization conducts significant activities.

Form 990-BL is generally used by black lung benefit trusts to meet the reporting requirements of section 6033. If initial taxes are imposed on the trust or certain related parties, trusts must also file Schedule A (Form 990-BL), Initial Excise Taxes on Black Lung Benefit Trusts and Certain Related Persons.

Form 990-N is used by Tax-exempt organizations with gross receipts of \$50,000 or less that do not file Form 990 or Form 990-EZ.

Form 990-PF is used by Private Foundations exempt from Income Tax under IRC Sec. 501(c)(3) to figure the tax based on investment income, and to report charitable distributions and activities. In addition, Form 990-PF serves as a substitute for the section 4947(a)(1) nonexempt charitable trust's income tax return, Form 1040, U.S. Income Tax Return for Estates and Trusts, when the trust has no taxable income.

Form 990-T is an income tax return filed by exempt organizations to report unrelated business income; figure and report unrelated business income tax liability and report unrelated business income tax on reinsurance entities (under Section 511 of the IRC of 1954). Prescribing Instructions: IRC Secs. 511, 6012; Reg. Secs. 1.6102-2(e); 1.6012-3(a)(5).

Form 990-T (Sch M) Schedule M. Unrelated Business Taxable Income for Unrelated Trade or Business. An organization with more than one unrelated trade or business should complete Part I and Part II on page 1 of Form 990-T and complete and attach a separate Schedule M for each additional unrelated trade or business.

Form 990-W is used by Tax-exempt corporations, trusts, and private foundations to figure estimated tax liability.

Form 990-EZ is used by tax-exempt organizations, nonexempt charitable trusts, and section 527 political organizations to provide the IRS with the information required by section 6033. Tax-exempt organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year can use this form to report required information to IRS.

Form 990 or 990-EZ (Sch A) is used by an organization that files Form 990 or Form 990-EZ to provide the required information regarding public charity status and public support.

Form 990 or 990-EZ (Sch C) is used by Political Campaign and Lobbying activities for Organizations Exempt from Income Tax Under section 501(c) and section 527.

Form 990 or 990-EZ (Sch E) is used by an organization that files Form 990 or Form 990-EZ to report information on private schools.

Form 990 or 990-EZ (Sch G) This form must be attached to Form 990 or Form 990-EZ and completed by organizations that answer YES to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

Form 990 or 990-EZ (Sch L) is used by an organization that files Form 990 or Form 990-EZ to provide information on certain financial transactions or arrangements between the organization and disqualified persons under section 4958 or other interested persons. Schedule L is also used to determine whether a member of the organization's governing body is an independent member for purposes of Form 990, Part VI, line 1b.

Form 990 or 990-EZ (Sch N) is used by an organization that files Form 990 or Form 990-EZ to provide information relating to going out of existence or disposing of more than 25 percent of its net assets through a contraction, sale, exchange, or other disposition.

Form 990 or 990-EZ (Sch O) is used by an organization that files Form 990 or 990-EZ to provide the IRS with narrative information required for responses to specific questions on Form 990 or 990-EZ, or to explain the organization's operations or responses to various questions. It allows organizations to supplement information reported on Form 990 or 990-EZ.

Form 990 or 990-EZ or PF (Sch B) Schedule B must be filed by all private foundations with form 990.

Form 1023 is used to apply for recognition as a tax-exempt organization under section 501 (c)(3) of the Internal Revenue Code.

Form 1023-EZ is a Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. The applicant needs to go to pay.gov to find the web form page in order to apply. There is no paper version of Form 1023-EZ. It is electronic only.

Form 1023-I This form was created to provide a high level of interactivity in Form 1023. This form will only be available from TEGE's website. This is a copy of the official Form 1023. No content has changed, only the interactivity. Form 1023 is used to apply for recognition as a tax-exempt organization under section 5001 (c)(3) of the Internal Revenue Code. Form 1023 is only obtainable through either by requesting the Package 1023 (Catalog No. 47194L), or electronically as a separate item.

Form 1024 This form is used by most types of organizations to apply for recognition under section 501(a) and by all applicants for a determination of plan qualification under section 120.

Form 1024-A provides notice to the IRS that an organization intends to operate as a section 501 (c) (4) organization.

Form 1028 may be used by a farmers' cooperative to apply for recognition of exempt status under section 521. A farmers' cooperative, as defined in section 521, is an association of farmers, fruit growers, or persons with similar occupations that is organized and operated on a cooperative basis.

Form 1120-POL Political organizations and certain exempt organizations use Form 1120-POL to report their political organization taxable income and income tax liability.

Form 4720 Used by private foundations, foundations managers, and disqualified persons to compute certain excise taxes which may be due under IRC 42.

Form 5578 may be used by organizations that operate tax-exempt private schools to provide the Internal Revenue Service with the annual certification of racial nondiscrimination required by Rev. Proc. 75-50 (the relevant part of which is reproduced in these instructions).

Form 5884-C Qualified tax-exempt organizations use Form 5884-C to claim the work opportunity credit for qualified first-year wages paid to qualified veterans who begin working for the organization on or after November 22, 2011, and before January 1, 2013. The qualified veteran must be performing services in activities related to the purpose or function constituting the basis of the organization's exemption under section 501.

Form 6069 Coal mine operators who make contributions to tax-exempt black lung benefit trusts use Form 6069 to determine the maximum allowable income tax deduction and the amount of excise tax on the excess.

Form 6497 Persons who administer government programs that provide nontaxable grants or subsidized energy financing under programs whose principal purpose is energy production or conservation use Form 6497 to report the grants and financing. Also used to report funds received from the proceeds of tax-exempt bonds that have been used to finance energy conservation or production property.

Form 8038 This form is used to provide information about Tax exempt Bond issues. This information is required by IRC 103(L). This form is required due to the new TEFRA Law.

Form 8038-B Information return used to report specific information on Build America Bonds and Recovery Zone Economic Development Bonds,

Form 8038-CP allows for the issuance of tax credit bonds. State and local governments to receive a direct payment from the Federal government instead of a Federal tax credit.

Form 8038-G is used by issuers of tax-exempt governmental obligations to provide the IRS with the

information required by section 149(e) and to monitor the requirements of sections 141 through 150.

Form 8038-GC Issuers of tax-exempt governmental obligations with issue prices under \$100,000 use Form 8038-GC to provide IRS with required information and to monitor certain requirements.

Form 8038-R is used by issuers of state and local bonds to request a refund of amounts paid with Form 8038-T, Arbitrage rebate and Penalty In lieu of Arbitrage Rebate. Form 8038-R replaces the letter procedure of Rev. Proc. 92-38, 192-2C.B.487.

Form 8038-T Use to pay the arbitrage rebate to the United States. Under section 148(f), interest on a state or local bond is not tax exempt unless the issuer of the bond rebates to the United States arbitrage profits earned from investing proceeds of the bond in higher yielding non-purpose investments. Also, to pay penalty in lieu of rebates.

Form 8038-TC covers all types of qualified tax credit bonds and uses a schedule approach to capture information to assist in the proper reporting of interest tax credits, or other benefits under IRC section 6049.

Form 8282-Donee organizations use Form 8282 to report information to IRS about dispositions of certain charitable deduction property made within three years after the donor contributed the property.

Form 8328-The issuing authority of private activity bonds uses Form 8328 to elect to carry forward its unused volume cap for one or more carryforward purposes.

Form 8330-The form is used by issuers (states and political subdivisions) of Mortgage Credit Certificates (MCCs) to provide the IRS with information required by section 25 and Temporary Regulations section 1.25-8T(b).

Form 8453-EO-Exempt organizations use Form 8453-EO to authenticate the electronic Form 990, 990-EZ, 1120-POL or Form 8868. This form also authorizes the electronic filer to transmit via a third-party transmitter.

Form 8453-X After electronically submitting Form 8871, an authorized official must sign, date and send Form 8453-X to Dept Of the Treasury-IRS, Ogden, UT, 84201. Upon receipt of this form, the Internal Revenue Service will send the organization a username and password that must be used to file an amended or final Form 8871 or to electronically file Form 8872, Political Organization Report of Contributions and Expenditures.

Form 8718-Persons applying for an exempt organization determination letter use Form 8718 to pay the user fee. The fee for each type of request is listed on the form.

Form 8868 is used by an exempt organization to request an automatic 6-month extension of time to file its return.

Form 8870 Certain charitable organizations or charitable remainder trusts use Form 8870 to report premiums paid on certain life insurance, annuity, and endowment contracts (personal benefits contracts).

Form 8871 Political Organizations notify IRS that they are to be treated as section 527 organizations by filing Form 8871. Political organizations must also use Form 8871 to notify the IRS of any material change in the information reported on a previously filed Form 8871.

Form 8872 Political organizations must use Form 8872, Political Organization Report of Contributions and Expenditures, to report certain contributions received and expenditures made after July 1, 2000 (unless otherwise excluded). The reports are to be made periodically during the year with due dates depending on various factors explained in the instructions. Use the 11-2013 revision of the Instructions for filing this form.

Form 8879-EO An organization officer and an electronic return originator (ERO) use Form 8879-EO when the organization officer uses a PIN to electronically sign an organization's electronic return. An organization officer who does not use Form 8879-EO must use Form 8453-EO.

Form 8886-Used to disclose participation in reportable transactions by taxpayers as described in regulations 1.6011-4.

Form 8886-T Used to assist a tax-exempt entity in disclosing participation in a prohibited tax shelter transaction under section 6033(a)(2).

Form 8899 is used by a charitable organization that received a donation of qualified intellectual property to report qualified donee income to the IRS and the donor of the property.

2. USE OF DATA

These forms are used by tax exempt entities to report their income tax liability. The data on these forms and their schedules will be used in determining that the items claimed are properly allowable. It is also used for general statistical use.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Approximately 70 percent of all tax-exempt organization tax returns are prepared using software or with preparer assistance. For more information, see the OMB E-File Data in supplementary documents.

4. EFFORTS TO IDENTIFY DUPLICATION

The information obtained through this collection is unique and is not already available for use or adaptation from another source.

5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

The collection of information requirement will not have a significant economic impact on a substantial number of small entities. Small non-profits with annual revenues of \$50,000 or less may file the Form 990-N ("e-Postcard"), which requires minimal reporting of information. Medium-sized non-profits with annual revenues of \$200,000 or less may file the simplified Form 990-EZ.

6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES

Consequences of less frequent information collection on federal programs or policy activities could render tax administration responsibilities by the IRS, inaccurate and untimely filing of tax returns, and an increase in tax violations.

1. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)

There are no special circumstances requiring data collection to be inconsistent with guidelines in 5 CFR 1320.5(d)(2).

2. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

In response to the Federal Register notice dated November 12, 2020 (85 FR 71992), IRS received five comments during the comment period for this collection of information. Below are the Agency's responses:

From: Daniel Cardinali, President and CEO, Independent Sector

Comment 1a: Create a Regular Release Schedule for Form 990 Electronic Data.

Response: The IRS makes electronically filed Form 990-series returns available in machine-readable format through Amazon Web Services as downloadable XML files. The IRS currently releases the data on a monthly basis, usually the third week of the month. There is an existing web page through which the public may access the data at <https://registry.opendata.aws/irs990/>. This page contains usage examples, tools, and applications to assist users in accessing and utilizing the data. It would therefore not be an efficient use of limited resources for tax administration purposes to create a redundant page on irs.gov for this data.

Comment 1b: Appoint Dedicated IRS Contact for Taxpayer Inquiries about Form 990 Electronic Data.

Response: The IRS currently provides resources and information on irs.gov on the e-filing process for Forms 990-series, such as here, which provide links with information and technical guidance for software developers and transmitters who are interested in developing software for the exempt organization Modernized e-File forms. Additionally, on the irs.gov page where schemas are released there is an e-mailbox address provided where questions can be submitted regarding schemas and business rules available. See, e.g., here. Currently, the IRS does not have resources available to provide a dedicated contact person for this process.

Comment 1c: Reduce Burden to Access Form 990 Electronic Data.

Response: The IRS makes schema and other information available upon request through irs.gov, where clear instructions for submitting the request are provided. This approach makes this information available to the public while appropriately taking into account tax administration needs and privacy concerns.

Comment 2: Enhance the Accuracy of Reporting Government Revenue.

Response: The current Form 990 and corresponding instructions provide for accurate reporting of government services revenues as necessary for tax administration and consistent with Internal Revenue Code (IRC) requirements. For tax administration purposes, the IRS must distinguish between an organization's receipt of "gifts, grants, and contributions" on one hand (reported on Part VIII, line 1 of Form 990) and "gross receipts from ... performance of services" (program services revenue) (reported on Part VIII, line 2 of Form 990) and also

"support ... from a governmental unit." See IRC 509(a)(2), 170(b)(1)(A)(vi). Treasury regulations provide guidance regarding how to distinguish grants from gross receipts and how to identify revenue that constitutes "support from a governmental unit", and provide examples. See Treas. Reg. 1.509(a)-3(f), (g); 1.170A-9(f)(8). Published legal guidance further confirms that Medicaid and Medicare payments are treated as gross receipts for the performance of services and reported on line 2. See Rev. Proc. 83-153, 1983-2 C.B. 48. The form and instructions provide for accurate reporting consistent with these tax law authorities, including explicit reference in the instruction to reporting Medicaid and Medicare payments as program services revenue on line 2 of Part VIII of Form 990. In addition, hospitals required to file Schedule H (Form 990), Hospitals, report revenues from Medicaid (Part I, line 7b) and Medicare (Part III, Section B).

Comment 2a: Clearly Label Government Revenue and Modify Instructions.

Response: It is necessary for tax administration purposes to report program services revenue on line 2 of Part VIII of Form 990, of which Medicare and Medicaid payments are part as described in applicable instructions. See Rev. Proc. 83-153. Part VIII, lines 2a – 2e provide for reporting the five largest program services revenue sources. There is no tax basis to require reporting Medicaid and Medicare amounts on any particular line 2a through 2e.

From: David Thompson, Vice President of Public Policy, National Council of Nonprofits

Comment 1: IRS Regulatory Review of Exempt Organization Forms.

Response: The Paperwork Reduction Act statutorily specifies a 60-day period for soliciting comments from the public via notice in the Federal Register. See 44 USC 3506(c)(2)(A). Additionally, IRS provides continual opportunity for comment and feedback on tax forms and publications on irs.gov at <https://www.irs.gov/forms-pubs/comment-on-tax-forms-and-publications>. IRS considers these comments as it revises tax products.

Comment 2: Form 990 Reporting of Revenues Earned from Government Grants and Contracts.

Response: Applicable regulations confirm that the label on an agreement is not determinative whether a government payment is a contribution (grant) or a gross receipt from the performance of services that are related to an exempt purpose (program services revenues). See Treas. Reg. 1.509(a)-3(g)(1) ("The fact that the agreement, pursuant to which payment is made, is designated a 'contract' or a 'grant' is not controlling for purposes of classifying the payment under section 509(a)(2)").

Comment 3: IRS Form 1023-EZ Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

Response: The Form 1023-EZ continues to allow the IRS to reduce taxpayer burden and speed the determination process for smaller organizations, while freeing resources to review applications from larger, more complex organizations. The Form 1023-EZ solicits sufficient information for the IRS to make determinations of tax-exempt status. As with all applications, the IRS issues a favorable determination letter in response to a Form 1023-EZ only if the "completed application, including attestations and supporting documents, along with any additional information requested by the Service and provided by the organization, establishes that it meets the particular requirements of the section under which exemption from Federal income tax is claimed". See Rev. Proc. 2021-5 § 6.07(1). IRS processes provide for a request of additional information from an applicant if necessary to make a determination. See IRM 7.20.9.4.6(3). The IRS also takes additional steps to mitigate the risks associated with a streamlined application, including automatically identifying a statistically valid random sample of Form 1023-EZ applications for pre-determination review. See IRM 7.20.9.2(6).

The IRS concluded that legal and factual inaccuracies biased the implications of the statistically unrepresentative TAS study. For instance, some of the determinations TAS deems “erroneous” may actually encompass organizations engaged in permissible activities such as: “low-cost or long-term loans” to “businesses that will provide training and employment opportunities for the unemployed or underemployed residents” (Rev. Rul. 74-587); low-income housing “for resale at cost” (Rev. Rul. 67-138); “educational programs” and “making mortgage loans” to needy borrowers that encourage “purchasing homes” to “combat community deterioration” (Rev. Rul. 68-655); and “awarding scholarships based on scholastic ability” even “without regard to financial need” (Rev. Rul. 69-257).

In light of the foregoing, withdrawing the Form 1023-EZ would therefore unnecessarily increase burden on taxpayers.

From: Cinthia Schuman, Charity Navigator, Aspen Institute

Comment 1a: Create a Regular Form 990 Release Schedule and Web Page.

Response: The IRS makes electronically filed Form 990-series returns available in machine-readable format through Amazon Web Services as downloadable XML files. The IRS currently releases the data on a monthly basis, usually the third week of the month. There is an existing web page through which the public may access the data at <https://registry.opendata.aws/irs990/>. This page contains usage examples, tools, and applications to assist users in accessing and utilizing the data. It would therefore not be an efficient use of limited resources for tax administration purposes to create a redundant page on irs.gov for this data.

Comment 1b: Appoint a Form 990 Technical Liaison within the IRS.

Response: The IRS currently provides resources and information on irs.gov on the e-filing process for Forms 990-series, such as here, which provide links with information and technical guidance for software developers and transmitters who are interested in developing software for the exempt organization Modernized e-File forms. Additionally, on the irs.gov page where schemas are released there is an e-mailbox address provided where questions can be submitted regarding schemas and business rules available. See, e.g., here. Currently, the IRS does not have resources available to provide a dedicated contact person for this process.

Comment 1c: Post Form 990 “Schema”

Response: The IRS makes schema and other information available upon request through irs.gov, where clear instructions for submitting the request are provided. This approach makes this information available to the public while appropriately taking into account tax administration needs and privacy concerns.

Comment 1d: Improve the Consistency of 990 Indices Accessible via AWS.

Response: This comment doesn’t relate directly to the form, but IRS will review the indices and seek to resolve any inconsistencies.

Comment 1e: Provide an Index to the URLs of 990 PDFs Accessible via Tax Exempt Organization Search.

Response: This comment doesn’t relate directly to the collection of information, but the IRS makes indexes available with each URL, which are updated monthly. IRS does not currently have the capability to link directly to the PDF files.

Comment 2a: Create a Dedicated Line for Government Reimbursements (e.g., Medicare/Medicaid and Contracts) in Part VIII, line 2(a).

Response: It is necessary for tax administration purposes to report program services revenue on line 2 of Part VIII of Form 990, of which Medicare and Medicaid payments are part as described in applicable instructions. See Rev. Proc. 83-153. Part VIII, lines 2a – 2e provide for reporting the five largest program services revenue sources. There is no tax basis to require reporting Medicaid and Medicare amounts on any particular line 2a through 2e.

Comment 2b: Clarify the Distinctions between Government Transfers (Grants) and Private Charitable Contributions, and between Government Program Service Revenue and Market Sales.

Response: Applicable regulations confirm that the label on an agreement is not determinative whether a government payment is a contribution (grant) or a gross receipt from the performance of services that are related to an exempt purpose (program services revenues). See Treas. Reg. 1.509(a)-3(g)(1) (“The fact that the agreement, pursuant to which payment is made, is designated a ‘contract’ or a ‘grant’ is not controlling for purposes of classifying the payment under section 509(a)(2)”).

Comment 3: Regularly Publish Revenue Transaction Files for 990-PFs.

Response: The SOI function of IRS will continue to produce and release the annual tax-exempt organizations (Forms 990/990-EZ/990-PF) microdata on the Tax Statistics website on irs.gov. SOI is utilizing available resources and anticipates releasing the Processing Year (PY) 2020 Form 990-PF RTF file in the Summer of 2021 (concurrently with the Forms 990 and 990-EZ RTF files). Additionally, SOI is actively working to release the PY2017 Form 990-PF RTF file by the Fall of 2021.

From: Mark Turner, Senior Director of Public Policy, Colorado Nonprofit Association

Comment 1: We request that the IRS extend the comment period for an additional 90 days.

Response: The Paperwork Reduction Act statutorily specifies a 60-day period for soliciting comments from the public via notice in the Federal Register. See 44 USC 3506(c)(2)(A). Additionally, IRS provides continual opportunity for comment and feedback on tax forms and publications on irs.gov at <https://www.irs.gov/forms-pubs/comment-on-tax-forms-and-publications>. IRS considers these comments as it revises tax products.

Comment 2: We recommend that the IRS work with stakeholders representing the community of exempt organizations on how to collect information on revenues on Form 990, Part VIII in a way that is easily understood by the public.

Response: The current Form 990 and corresponding instructions provide for accurate reporting of government services revenues as necessary for tax administration and consistent with Internal Revenue Code (IRC) requirements. For tax administration purposes, the IRS must distinguish between an organization's receipt of "gifts, grants, and contributions" on one hand (reported on Part VIII, line 1 of Form 990) and "gross receipts from ... performance of services" (program services revenue) (reported on Part VIII, line 2 of Form 990) and also "support ... from a governmental unit." See IRC 509(a)(2), 170(b)(1)(A)(vi). Treasury regulations provide guidance regarding how to distinguish grants from gross receipts and how to identify revenue that constitutes "support from a governmental unit", and provide examples. See Treas. Reg. 1.509(a)-3(f), (g); 1.170A-9(f)(8). Published legal guidance further confirms that Medicaid and Medicare payments are treated as gross receipts for the performance of services and reported on line 2. See Rev. Proc. 83-153, 1983-2 C.B. 48. The form and instructions provide for accurate reporting consistent with these tax law authorities, including explicit reference in the instruction to reporting Medicaid and Medicare payments as program services revenue on line 2 of Part VIII

of Form 990. In addition, hospitals required to file Schedule H (Form 990), Hospitals, report revenues from Medicaid (Part I, line 7b) and Medicare (Part III, Section B).

It is necessary for tax administration purposes to report program services revenue on line 2 of Part VIII of Form 990, of which Medicare and Medicaid payments are part as described in applicable instructions. See Rev. Proc. 83-153. Part VIII, lines 2a – 2e provide for reporting the five largest program services revenue sources. There is no tax basis to require reporting Medicaid and Medicare amounts on any particular line 2a through 2e.

Current instructions for Part VIII lines 1e and 2 accurately describe the distinction between contributions (including grants) from governments and payments for services from governments and include relevant examples taken directly from Treasury Regulations 1.509(a)-3(g).

Applicable regulations confirm that the label on an agreement is not determinative whether a government payment is a contribution (grant) or a gross receipt from the performance of services that are related to an exempt purpose (program services revenues). See Treas. Reg. 1.509(a)-3(g)(1) (“The fact that the agreement, pursuant to which payment is made, is designated a ‘contract’ or a ‘grant’ is not controlling for purposes of classifying the payment under section 509(a)(2)”).

Comment 3: We recommend that the IRS work with stakeholders on an alternative to the 1023-EZ.

Response: The Form 1023-EZ continues to allow the IRS to reduce taxpayer burden and speed the determination process for smaller organizations, while freeing resources to review applications from larger, more complex organizations. The Form 1023-EZ solicits sufficient information for the IRS to make determinations of tax-exempt status. As with all applications, the IRS issues a favorable determination letter in response to a Form 1023-EZ only if the “completed application, including attestations and supporting documents, along with any additional information requested by the Service and provided by the organization, establishes that it meets the particular requirements of the section under which exemption from Federal income tax is claimed”. See Rev. Proc. 2021-5 § 6.07(1). IRS processes provide for a request of additional information from an applicant if necessary, to make a determination. See IRM 7.20.9.4.6(3). The IRS also takes additional steps to mitigate the risks associated with a streamlined application, including automatically identifying a statistically valid random sample of Form 1023-EZ applications for pre-determination review. See IRM 7.20.9.2(6).

The IRS concluded that legal and factual inaccuracies biased the implications of the statistically unrepresentative TAS study. For instance, some of the determinations TAS deems “erroneous” may actually encompass organizations engaged in permissible activities such as: “low-cost or long-term loans” to “businesses that will provide training and employment opportunities for the unemployed or underemployed residents” (Rev. Rul. 74-587); low-income housing “for resale at cost” (Rev. Rul. 67-138); “educational programs” and “making mortgage loans” to needy borrowers that encourage “purchasing homes” to “combat community deterioration” (Rev. Rul. 68-655); and “awarding scholarships based on scholastic ability” even “without regard to financial need” (Rev. Rul. 69-257).

In light of the foregoing, withdrawing the Form 1023-EZ would therefore unnecessarily increase burden on taxpayers.

Comment 4: We recommend that the IRS collect more information on Form 990-N.

Response: The Form 990-N (e-postcard) is an annual electronic notice required to be submitted by an organization otherwise excepted from filing an annual information return due to the level of its gross receipts. IRC section 6033(i)(1) contemplates the 990-N contain six items of information. The Form 990-N currently collects all of the information required by the statute and corresponding regulations. Requiring that an organization submit its gross receipts, in addition or in place of confirming that its gross receipts are below applicable thresholds, would impose additional burden on the taxpayer. Requiring information beyond the current items that are specified by statute would increase burdens on taxpayers, potentially transforming the notice into a submission that more resembles the existing streamlined return (Form 990-EZ). The recommendation doesn’t

substantiate an offsetting tax administration benefit.

Comment 5: If a nonprofit has received a contribution or money or property from a business or corporation that is reportable on Form 990, Schedule B, then the form should provide space to enter the name of the business or corporation.

Response: The instructions for Schedule B confirm that a “contributor (person) includes individuals, fiduciaries, partnerships, corporations, associations, trusts, and exempt organizations.” However, certain tax-exempt organizations are not required to report the names and addresses of their contributors on Schedule B. By law, the names and addresses of contributors reported on Schedule B may be disclosed to the public only when filed by a private foundation or a Section 527 political organization. See IRC Section 6104(b).

From: Garret Higgins, Partner, O’Connor Davies Accountants and Advisors

Comment 1: Form 990, Pt I, lines 4 and 5

Response: The tax-administration utility of such a checkbox is unclear. In addition, because the Form 990 is filed anywhere from 4 ½ to 10 ½ months after the close of the organization’s tax year, it seems unlikely that such a checkbox would provide current information about the composition of the organization’s governing body that would not be obtained in other ways. Furthermore, additional programming would be required to effect this change now that Form 990 must be filed electronically by all filers.

Comment 2: Form 990, Pt I

Response: Part I provides a summary of information computed elsewhere on the return. Issues or circumstances requiring an explanation on Schedule O would have their origin on another part of the Form where an indication of supplemental content on Schedule O would be noted.

The comment appears to be focusing on volunteers, noting correctly that the information is not specifically captured elsewhere on the form.

Comment 3: Form 990, Pt V, line 1c

Response: The question is whether the organization complied. Even if no backup withholding was required, the organization could still answer “yes” here if the organization’s management was cognizant of the rules.

Comment 4: (Form 990, Pt V, line 2a), Line 2a asks for the number of employees reported on Form W-3. As Professional Employer Organizations (PEOs) are becoming increasingly popular and used in the nonprofit industry, this question is often zero as Form W-2/W-3s are issued by the PEO using its respective employer identification number.

Response: The instructions provide: Include on this line the number of the organization’s employees (not the number of Forms W-2) reported on a Form W-3 by both the filing organization and reporting agents of the filing organization, including common paymasters and payroll agents, for the calendar year ending with or within the filing organization’s tax year.

The instructions at Part VII further make clear that: The organization should treat employees of an employee leasing company, a professional employer organization (whether or not certified under the new Certified Professional Employer Organization, or a management company as the organization’s own employees if such persons are common law employees of the filing organization under state law.

Comment 5: (Form 990, Pt V, line 2a), This question relates to domestic employees within the U.S. Often, persons are employed internationally. Salaries and related payroll expenses are reported on Part IX.

Response: The comment does not indicate how such an additional burden would improve tax administration. Part V, line 2a relates to compliance with the W-3 employment tax return requirements. See, e.g., Part VII on compensation reporting and the definition of “reportable compensation”, which provides specific information regarding what compensation of foreign persons is reportable.

Comment 6: Form 990, Pt V, line 2b

Response: The referenced note is specific to a question about employment tax return filing -- and not filing of the 990 return itself. Return thresholds remain relevant to whether employment tax returns must be electronically filed.

Comment 7: Form 990, Pt V, line 4b

Response: The intent of Part V is to asks questions about other IRS filings and tax compliance and relates to compliance with Department of the Treasury foreign bank account reporting requirements. The comment does not indicate what privacy concerns may be raised by responses to the question.

Comment 8: Form 990, Pt VI, Section B, Lines 15a & 15b

Response: It is not clear what about this may be misleading to users of the form. Compensation of officers, directors, trustees and key employees is reported in Part VII.

Comment 9: Form 990, Pt VI, Section C, Line 18

Response: Line 18 indicates that as long as any applicable document is available by any allowable method, the requirement of 26 USC § 6104 may be met.

Comment 10: Form 990, Pt VI, Section C, Line 20

Response: Privacy restrictions and considerations generally preclude IRS from utilizing e-mail to communicate with taxpayers in the absence of secure e-mail programs.

Comment 11: Form 990, Pt VII

Response: The commenter does not suggest how the recommended change would be implemented. The electronic version of Form 990 expands to provide room for as many entries as the filer may need so no change to programming is necessary.

Comment 12: Form 990, Pt VII, Section B

Response: The threshold balances the risk of noncompliance as to significant contractors with burdens on filers, whether large or small tax-exempt organizations.

Comment 13: Form 990, Pt XIII, Line 2c

Response: As there is no Pt. XIII, it appears that the commenter means to refer to Part X, Lines 1 and 2.

Comment 14: Form 990, Pt IX

Response: Given the diversity of the filing population, it is not practicable to address the characterization of every revenue stream a tax-exempt organization may receive.

Comment 15: Sch A Form 990, Pt II, Section B, Line 9

Response: The instructions for Schedule A, Part II, Section B, line 9 provide that “Net income and net losses from all of the organization's unrelated business activities should be aggregated. If a net loss results, enter “0” on this line.”

Comment 16: Sch A Form 990, Pt II/Pt III

Response: The comment relates to legal interpretation rather than collection of information. Form instructions cannot address issues that have not been addressed in the Int. Rev. Code and published guidance. Accordingly, form instructions can't be utilized address the commenter's suggestion. However, commenter can submit the issue to the Treasury Department's Office of Tax Policy and IRS Associate Chief Counsel for consideration for the Priority Guidance Plan. Use the search bar on the IRS.gov homepage to find the link to information about the Priority Guidance Plan for more information.

Comment 17: Sch A Form 990, Pt II, Line 15 and Pt III, Line 16 & 18

Response: Completing the lines assists an organization in demonstrating for tax administration purposes that it meets the public support requirements to be treated as a public charity.

Comment 18: Sch A Form 990, Pt II and Pt III

Response: Implementing this suggestion would require utilization of limited programming resources that must be prioritized for legislative or other changes for which changes to the forms are necessary to maintain the accuracy and utility of the forms for tax law purposes.

Comment 19: Sch D Form 990, Pt VI, Column (a)

Response: Not all filers will need to provide an entry in column (a).

Comment 20: Sch E Form 990, Pt I, Line 3

Response: The form (including Part II, Supplemental Information) provides the opportunity for clear and transparent reporting regarding each school's compliance with Rev. Proc. 75-50, as modified by Rev. Proc. 2019-22.

Comment 21: Sch F Form 990, Pt II and Pt III

Response: For compliance purposes, the issue isn't the amount of the grant relative to the organization's size. The issue is the amount received by any grantee.

Comment 22: Sch I Form 990, Pt II and Pt III

Response: For compliance purposes, the issue isn't the amount of the grant relative to the organization's size. The issue is the amount received by any grantee.

Comment 23: Sch J Form 990, Line 3

Response: The length of time that it would be reasonable for an organization's board to rely on a compensation survey conducted in a prior year may vary from one organization to another depending on the facts.

Comment 24: Sch M Form 990, Pt I, Column (d)

Response: IRS is unable to give a detailed response as to whether or not we are going to adopt this request at this time.

Comment 25: Sch M Form 990, Pt I, Line 31

Response: The location of this question remains appropriate on Schedule M, which relates specifically to organizations that accept noncash contributions over certain threshold amounts or certain type of noncash contributions that may raise particular compliance concerns.

Comment 26: Sch M Form 990, Pt I, Column (b)

Response: Implementing this suggestion would require utilization of limited programming resources that must be prioritized for legislative or other changes necessary to maintain the accuracy and utility of the forms for tax law purposes.

Comment 27: Sch M Form 990, Pt I, Column (b)

Response: Current instructions say to "enter the number of contributions or the number of items contributed, determined in accordance with the organization's recordkeeping practices.

Comment 28: Sch R Form 990

Response: IRS is unable to give a detailed response as to whether or not we are going to adopt this request at this time.

Comment 29: Form 990-N, e-Postcard

Response: The Form 990-N (e-postcard) is an annual electronic notice required to be submitted by an organization otherwise excepted from filing an annual information return due to the level of its gross receipts. IRC section 6033(i)(1) contemplates the 990-N contain six items of information. The Form 990-N currently collects all of the information required by the statute and corresponding regulations. Requiring that an organization submit its gross receipts, in addition or in place of confirming that its gross receipts are below applicable thresholds, would impose additional burden on the taxpayer. Requiring information beyond the current items that are specified by statute would increase burdens on taxpayers, potentially transforming the notice into a submission that more resembles the existing streamlined return (Form 990-EZ). The recommendation doesn't

substantiate an offsetting tax administration benefit.

3. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

The IRS will not provide any payment or gift to respondents.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Generally, tax returns and tax return information are confidential as required by IRC section 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the “ Business Master File (BMF) ” , “Corporate Data Initiative (CDI)” system and Privacy Act System of Records notices (SORN) has been issued for these systems under Treasury/IRS 24.030– Customer Account Data Engine Individual Master File; Treasury/IRS 24.046-Business Master File and IRS 34.037–IRS Audit Trail and Security Records System, Treasury/IRS 42.001-Examination Administrative File; Treasury/IRS 42.021-Compliance Programs and Project Files. The Department of Treasury PIAs can be found at <http://www.treasury.gov/privacy/PIAs/Pages/default.aspx>

Title 26 USC 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents and is the authority for social security numbers (SSNs) in IRS systems.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

Forms 990, 990-EZ, 990-PF, 990-N, 990-T and all attachments to these forms (see the Appendix-A to this notice) are used by tax-exempt organizations to report their tax-compliance-related activity. The data are used to verify that the items reported on the forms are correct, and also for general statistics use.

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law and what one needs to do, and completing and submitting the return. Out-of-pocket costs include expenses such as purchasing tax software, paying a third-party preparer, and printing and postage. Tax compliance burden does not include a taxpayer’s tax liability, economic inefficiencies caused by sub-optimal choices related to tax deductions or credits, or psychological costs.

The burden estimates below are the aggregate estimated burden for Forms 990, 990-EZ, 990-PF, 990-N, 990-T and all attachments and all support forms and all the forms in the appendix to this supporting statement. Any burden imposed by regulation that impacts these forms is also included in this estimate.

Estimates Total	52,470,000
Time (Hours)	
Estimated Total	\$1,473,100,000
Out-of-Pocket	

Costs	
Estimated Total Monetized Burden	\$4,084,100,000

Note: Amounts below are for FY2021. Reported time and cost burdens are national averages and do not necessarily reflect a “typical” case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. Detail may not add due to rounding.

	Type of Return				
	Form 990	Form 990-EZ	Form 990-PF	Form 990-T	Form 990-N
Projections of the Number of Returns to be Filed with IRS	321,100	253,200	120,200	162,500	742,000
Estimated Average Total Time (Hours)	85	45	47	40	2
Estimated Average Total Out-of-Pocket Costs	\$2,600	\$500	\$2,000	\$1,500	\$10
Estimated Average Total Monetized Burden	\$8,000	\$1,200	\$3,900	\$4,400	\$30
Estimated Total Time (Hours)	27,220,000	11,450,000	5,600,000	6,570,000	1,630,000
Estimated Total Out-of-Pocket Costs	849,800,000	139,000,000	240,200,000	237,300,000	6,800,000
Estimated Total Monetized Burden	2,559,000,000	312,700,000	467,800,000	719,800,000	24,900,000

* Detail may not add to total due to rounding

Source: IRS:RAAS:KDA:TBL (2020)

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

The burden estimation methodology relies on surveys that measure time and out-of-pocket costs that taxpayers spend on pre-filing and filing activities. The methodology establishes econometric relationships between tax return characteristics and reported compliance costs.

Affected Public: Tax Exempt Organizations.

Estimated Number of Respondents: 1,599,000.

Total Estimated Time: 52.47 million hours.

Estimated Time Per Respondent: 32.8 hours.

Total Estimated Out-of-Pocket Costs: \$1.47 billion.

Estimated Out-of-Pocket Cost Per Respondent: \$921.

Total Estimated Monetized Burden: \$4.08 billion.

Estimated Total Monetized Burden Per Respondent: \$2,554.

Note: Out-of-pocket costs include money spent on paid preparer fees, tax preparation software, tax planning, postage, etc. Reported time and cost burdens are national averages and do not necessarily reflect a “typical” case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. Detail may not add due to rounding.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

The Federal government cost estimate is based on a model that considers the following three cost factors for each information product: aggregate labor costs for development, including annualized startup expenses, operating and maintenance expenses, and distribution of the product that collects the information.

The government computes cost using a multi-step process. First, the government creates a weighted factor for the level of effort to create each information collection product based on variables such as; complexity, number of pages, type of product and frequency of revision. Second, the total costs associated with developing the product such as labor cost, and operating expenses associated with the downstream impact such as support functions, are added together to obtain the aggregated total cost. Then, the aggregated total cost and factor are multiplied together to obtain the aggregated cost per product. Lastly, the aggregated cost per product is added to the cost of shipping and printing each product to IRS offices, National Distribution Center, libraries and other outlets. The result is the Government cost estimate of \$2,988,714.

For more information on the government cost see the attached Government Cost document in the supplementary documents section.

15. REASONS FOR CHANGE IN BURDEN

A decrease in the number of filers and differences in the rates across the primary tax-exempt forms are responsible for the majority of the 1545-0047 changes.

ICB Estimates for the 990 series of returns and supporting forms and schedules					
FY2021					
	FY20	Program Change due to Adjustment	Program Change due to New Legislation	Program Change due to Agency	FY21
Number of Taxpayers	1,606,200	(7,200)	-	-	1,599,000
Burden in Hours	52,450,000	20,000	-	-	52,470,000
Burden in Dollars	1,496,500,000	(23,400,000)	-	-	1,473,100,000
Monetized Total Burden	4,168,800,000	(84,700,000)	-	-	4,084,100,000
* Detail may not add to total due to rounding					

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

The data on these forms and their schedules will be used in computing the tax liability and also for general statistical use.

1. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

IRS believes that displaying the OMB expiration date is inappropriate, because it could cause confusion by leading taxpayers to believe that the forms sunset as of the expiration date. Taxpayers are not likely to be aware that the Service intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

2. EXCEPTION TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement.

Note: The following paragraph applies to all the collections of information in this submission:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Appendix-A

OMB numbers that will no longer be separately reported in order to eliminate duplicate burden reporting. For tax exempt filers, the following OMB numbers are or will be retired.

<u>Number</u>	<u>Title</u>	<u>Description</u>	<u>OMB #</u>
990		Return of Organization Exempt From Income Tax	1545-0047
990	990-EZ, 990-PF SCH B	Schedule of Contributors	1545-0047
990	C	Farmer's Cooperative Association Income Tax Return	1545-0051
990	EZ	Short Form Return of Organization Exempt From Income Tax	1545-1150
990	N	Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to	1545-2085

Number	Title	Description	OMB #
		File Form 990 or Form 990EZ	
990	OR 990-EZ (SCH A)	Public Charity Status and Public Support	1545-0047
990	OR 990-EZ (SCH C)	Political Campaign and Lobbying Activities	1545-0047
990	OR 990-EZ (SCH E)	Schools	1545-0047
990	OR 990-EZ (SCH G)	Supplemental Information Regarding Fundraising or Gaming Activities	1545-0047
990	OR 990-EZ (SCH L)	Transactions with Interested Persons	1545-0047
990	OR 990-EZ (SCH N)	Liquidation, Termination, Dissolution or Significant Disposition of Assets	1545-0047
990	OR 990-EZ (SCH O)	Supplemental Information to Form 990 or 990-EZ	1545-0047
990	PF	Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation	1545-0052
990	SCH D	Supplemental Financial Statements	1545-0047
990	SCH F	Statement of Activities Outside the United States	1545-0047
990	SCH H	Hospitals	1545-0047
990	SCH I	Grants and Other Assistance to Organizations, Governments, and Individuals in the United States	1545-0047
990	SCH J	Compensation Information	1545-0047
990	SCH K	Supplemental Information on Tax-Exempt Bonds	1545-0047
990	SCH M	Noncash Contributions	1545-0047
990	SCH R	Related Organizations and Unrelated Partnerships	1545-0047
990	T	Exempt Organization Business Income Tax Return	1545-0687
990	T SCH M	UBTI Calculation Form Unrelated Trade or Business	1545-0047
990	W	Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations	1545-0976
1023		Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code	1545-0056
1023	EZ	Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.	1545-0056
1023	I	Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code (Interactive Version)	1545-0056
1024		Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120	1545-0057
1028		Application for Recognition of Exemption	1545-0058

Number	Title	Description	OMB #
5578		Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax	1545-0213
5884	C	Credit Against Employment Tax for Tax-Exempt Employers Hiring Qualified Tax-Exempt Organizations Hiring Qualified Veterans	1545-2226
8038		Information Return for Tax-Exempt Private Activity Bond Issues	1545-0720
8038	B	Information Return for Build America Bonds and Recovery Zone Economic Development Bonds	1545-2161
8038	CP	Credit for Qualified Bonds Allowed to Issuer	1545-2161
8038	G	Information Return for Government Purpose Tax-Exempt Bond Issues	1545-0720
8038	GC	Consolidated Information Return for Small Tax-Exempt Government Bond Issues	1545-0720
8038	R	Request for Recovery of Overpayment Under Arbitrage Rebate Provisions	1545-1750
8038	T	Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate	1545-1219
8038	TC	Information Return for Tax Credit and Specified Tax Credit Bonds as the result of the new Hire bill.	1545-2160
8282		Donee Information return	1545-0908
8453	EO	Exempt Organization Declaration & Signature for Electronic Filing	1545-1879
8453	X	Political Organization Declaration for Electronic Filing of Notice 527 Status	1545-1693
8868		Application for Extension of Time To File an Exempt Organization Return	1545-1709
8870		Information Return for Transfer Associations	1545-1702
8871		Political Organization Notice of Section 527 Status	1545-1693
8872		Political Organization Report of Contributions and Expenditures	1545-1696
8879	EO	IRS e-file Signature Authorization for an Exempt Organization	1545-1878
8886	T	Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction	1545-2078

<u>Number</u>	<u>Title</u>	<u>Description</u>	<u>OMB #</u>
8899		Notice of Income from Donated Intellectual Property	1545-1962

Appendix-B

The following regulations and other IRS guidance are primarily related to tax-exempt organization and are, therefore, assigned to OMB number 1545-0047.

Regulations

1.501(c)(9)-5(a)	1.501(c)(17)-3(c)	1.503(c)-1
1.501(r)-3	1.501(r)-4	1.501(r)-6
1.509(a)-3	1.509(a)-5(a)(3)	1.512(a)-4
1.1388-1	1.6012-2	1.6012-3
1.6033-2	1.6043-3	

<u>Other Guidance</u>
EE-111-80 (TD 8019 - Final) Public Inspection of Exempt Organization Return
TD 8033 (TEMP) Tax Exempt Entity Leasing (REG-209274-85)
Revenue Procedure 98-19, Exceptions to the notice and reporting requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2)
REG-246256-96 (Final TD 8978) Excise Taxes on Excess Benefit Transactions
T.D. 8861, Private Foundation Disclosure Rules
Notice 2006-109 - Interim Guidance Regarding Supporting Organizations and Donor Advised Funds
Disclosure by taxable party to the tax-exempt entity
Reinstatement and Retroactive Reinstatement for Reasonable Cause (Rev. Proc. 2014-11) and Transitional Relief for Small Organizations (Notice 2011-43) under IRC §6033(j)
TD 8086 - Election for \$10 Million Limitation on Exempt Small Issues of Industrial Development Bonds; Supplemental Capital Expenditure Statements (LR-185-84 Final)
Arbitrage Restrictions and Guidance on Issue Price Definition for Tax Exempt Bonds
TD 8712 (Final), Definition of Private Activity Bonds; TD 9741, General Allocation and Accounting Regulations Under Section 141; Remedial Actions for Tax-Exempt Bonds
FI-28-96 (Final) Arbitrage Restrictions on Tax-Exempt Bonds
REG-121475-03 (TD 9495-Final) Qualified Zone Academy Bonds: Obligations of States and Political Subdivisions
Notice 2009-26, Build America Bonds and Direct Payment Subsidy Implementation

<u>Other Guidance</u>
Notice 2012-48: Tribal Economic Development Bonds
TD 7925 7952 - Indian Tribal Governments Treated As States For Certain Purposes
Revenue Procedure 97-15, Section 103 - Remedial Payment Closing Agreement Program
EE-12-78 Non-Bank Trustees
TD 9099 - Disclosure of Relative Values of Optional Forms of Benefit
EE-147-87 (Final) Qualified Separate Lines of Business
TD 8619 (Final) (EE-43-92I) Direct Rollovers and 20-Percent Withholding Upon Eligible Rollover Distributions from Qualified Plans
PS-100-88(TD8540) (Final) Valuation Tables
Revenue Procedure 2017-4
TD 8769 (Final)- (REG-107644-97) Permitted Elimination of Pre-retirement Optional Forms of Benefit
Notice 97-45, Highly Compensated Employee Definition
Compensation Deferred Under Eligible Deferred Compensation Plans (TD 9075)
TD 8816 (Final) Roth IRAs
REG-108639-99 (Final) Retirement Plans; Cash or Deferred Arrangements Under Section 401(k) and Matching Contributions or Employee Contributions Under Section 401(m); TD 9169
Revenue Ruling 2000-35 Automatic Enrollment in Section 403(b) Plans
Notice 2002-27 - IRA Required Minimum Distribution Reporting
TD 9142 (Final), Deemed IRAs in Qualified Retirement Plans (REG-157302-02)
REG-146459-05 - TD 9324 (Final) Designated Roth Contributions Under Section 402A
TD 9467 (REG-139236-07) and Notice 2014-53
TD 9641 - Suspension or Reduction of Safe Harbor Contributions (REG-115699-09)

<u>Other Guidance</u>
Waiver of 60-Day Rollover Requirement
TD 7898 - Employers Qualified Educational Assistance Programs
TD 8864 (Final); EE-63-88 (Final and temp regulations) Taxation of Fringe Benefits and Exclusions From Gross Income for Certain Fringe Benefits; IA-140-86 (Temporary) Fringe Benefits
TD 8073 (Temporary Regulations) - Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax Reform Act of 1984.
REG-209484-87 (TD 8814 final) Federal Insurance Contributions Act (FICA) Taxation of Amounts Under Employee Benefit Plans
REG-164754-01 (FINAL) Split-Dollar Life Insurance Arrangements
T.D. 9088, Compensatory Stock Options Under Section 482
T.D. 9083--Golden Parachute Payments
Revenue Procedure 2014-55, Election Procedures and Information Reporting with Respect to Interests in Certain Canadian Retirement Plans
Substitute Mortality Tables for Single Employer Defined Benefit Plans
T.D. 8802 - Certain Asset Transfers to a Tax-Exempt Entity
REG-113572-99 (TD 8933) Qualified Transportation Fringe Benefits
Revenue Procedure 2016 - 1, Rulings and determination letters - 26 CFR 601-.201
26 CFR 31.6001-1 Records in general; 26 CFR 31.6001-2 Additional Records under FICA; 26 CFR 31.6001-3, Additional records under Railroad Retirement Tax Act; 26 CFR 31.6001-5 Additional records
IA-44-94 (Final) Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions
Notice 2005-41, Guidance Regarding Qualified Intellectual Property Contributions

<u>Other Guidance</u>
De Minimis Error Safe Harbor to the I.R.C. §§ 6721 and 6722 Penalties
Substantiation of Charitable Contributions- TD 8002
Qualified Conservation Contributions
TD 7852--Registration Requirements with Respect to Debt Obligations (NPRM, LR-255-82)
Notice 2007-70 - Charitable Contributions of Certain Motor Vehicles, Boats, and Airplanes. Reporting requirements under Sec. 170(f)(12)(D)
TD 8124 - Time and Manner of Making Certain Elections Under the Tax Reform Act of 1986
EE-14-81 (NPRM) Deductions and Reductions in Earnings and Profits (or Accumulated Profits) With Respect to Certain Foreign Deferred Compensation Plans Maintained by Certain Foreign Corporations or
TD 9724 - Summary of Benefits and Coverage Disclosures
TD 7845 - Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans (Final)
REG-130477-00; REG-130481-00 (TD 8987 -Final), Required Distributions From Retirement Plans
EE-175-86 (Final) Certain Cash or Deferred Arrangements and Employee and Matching Contributions under Employee Plans: REG- 108639-99 (NPRM) Retirement Plans; Cash or Deferred Arrangements
Change in Minimum Funding Method (Rev. Proc. 2000-41)
REG-109481-99 (TD 9076 - Final) Special Rules Under Section 417(a)(7) for Written Explanations Provided by Qualified Retirement Plans After Annuity Starting Dates
TD 9472 (Final) - Notice Requirements for Certain Pension Plan Amendments Significantly Reducing the Rate of Future Benefit Accrual
T.D. 9079 - Ten or More Employer Plan Compliance Information

Other Guidance

Waivers of Minimum Funding Standards - Revenue Procedure 2004-15

Election of Alternative Deficit Reduction Contribution and Plan Amendments

Revenue Procedure 2010-52, Extension of the Amortization Period for Plan Sponsor of a Multiemployer Pension Plan

Designated Roth Contributions to Cash or Deferred Arrangements Under Section 401(k)

Notice 2005-40, Election to Defer Net Experience Loss in a Multiemployer Plan

Notice 2006-107- Diversification Requirements for Qualified Defined Contribution Plans Holding Publicly Traded Employer Securities

Revised Regulations Concerning Section 403(b) Tax-Sheltered Annuity Contracts - TD 9340 (Final)

TD 9447 (Final) Automatic Contribution Arrangements.

NOT-2009-31- Election and Notice Procedures for Multiemployer Plans under Sections 204 and 205 of WREERA

Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with § 409A(a)

Suspension of Benefits Under the Multiemployer Pension Reform Act of 2014; Administration of Multiemployer Plan Participant Vote

REG-209823-96 (TD 8791) - Guidance Regarding Charitable Remainder Trusts and Special Valuation Rules for Transfer of Interests in Trusts