

Instructions for Form 4506-A



Department of the Treasury
Internal Revenue Service

(Revised November 2021)

Request for a Copy of Exempt or Political Organization IRS Form

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 4506-A and its instructions, such as legislation enacted after this form and instructions were published, go to www.irs.gov/form4506ab.

What's New

Forms 990, Return of Organization Exempt From Income Tax, 990-EZ, Short Form Return of Organization Exempt From Income Tax, 990-PF Return of Private Foundation or Section 4947(a)(1) Trust treated as a Private Foundation, and 990-T, Exempt Organization Business Income Tax Return received in 2017 or later are available in bulk download free of charge on Tax Exempt Organization Search (TEOS), www.irs.gov/teos.

To request copies of exemption applications and letters, you must submit Form 4506-B, Request for a Copy of Exempt Organization IRS Application or Letter.

General Instructions

Purpose Of Form

Use Form 4506-A to request under Section 6104:

- A copy of an exempt or political organization's return, report, or notice.

You **do not** have to complete Form 4506-A to get copies of the following forms:

- Forms 990, 990-EZ, 990-PF and 990-T received in 2017 or later, use Tax Exempt Organization Search (TEOS), www.irs.gov/teos. You can use TEOS for individual copies and for bulk data downloads. Note: Before you complete a Form 4506-A please check Tax Exempt Organization Search (TEOS) at www.irs.gov/teos for the form you are requesting. If return is not available submit a Form 4506-A.
- 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 IRS.gov. The website address for both forms is www.irs.gov/polorgs.
- You may request images of Form 990-N (e-Postcard), for Tax-Exempt Organizations Not Required to File Form 990 or 990-EZ, filings at Tax Exempt Organization Search (TEOS), www.irs.gov/teos.
- The machine readable data for the efiled Forms 990, 990-EZ and 990-PF are available for download at Tax Exempt Organization Search Bulk Data Downloads, www.irs.gov/charities-non-profits/tax-exempt-organization-search-bulk-data-downloads.
- If you want to determine if charitable contributions are deductible, use Tax Exempt Organization Search, www.irs.gov/teos.

Note. Exempt or political organizations must make their returns, reports, and notices 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.



To see an organization's current activities or financial data, you can use www.guidestar.org.



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, Request for Copy of Tax Return, and paying the applicable fee.

Digital Data Request

The IRS can provide copies of exempt organization returns on USB for returns received in years 2015 through 2016. Requesters can order the complete set (for example, all Forms 990 and 990-EZ or all Forms 990-PF filed for a year) or a partial set by state. If you are ordering a partial set on USB, indicate the state(s), and month(s) you are ordering. Sample USB requests are not available for individual states. USB and sample USB requests are not available for individual exempt organizations. Complete information, including the cost, is available on the IRS website. Search *Copies of Scanned EO Returns Available* at www.irs.gov/copies.

Format

Raw. The USB contain image files in Tag Image File (TIF) format for returns selected for the month or quarter requested. This format is best for users who intend to process the image files through their data software.

How Much Will It Cost?

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

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

Note. The IRS will send you a bill for the photocopy 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.

USB requests and sample USB requests must be prepaid. Please include your payment with your request. Search *Copies of Scanned EO Returns Available* at www.irs.gov/copies, available for the cost of USB and sample USB. A check or money order for the fee should be payable to "United States Treasury."

Reminder: Fees for USB are updated in January of each year. See www.irs.gov to determine the required fee.

Where To File

To file Form 4506-A, mail or fax to:

Internal Revenue Service
RAIVS Unit MS: 6716
Ogden, UT 84201

Fax number - 855-653-9144

How Long Will It Take?

Generally, it may take up to 60 days for us to process your request.

Specific Instructions

Line 1

Exempt or political organization. Enter the organization's official name under which exempt status was approved, address, and employer identification number. If you do not enter the official name, we may not be able to locate the requested form.

Complete a separate Form 4506-A for each organization.

Line 2

Requester. Enter the requester's name, address, phone number, and the name of a contact person.

Line 3

Category of requester. Check the appropriate category of the requester. You **must** check a box.

Line 4

Reason for request. To avoid being charged the commercial rate, all requesters, except commercial users, must provide a reason for requesting the records and explain how the records will be used.

Lines 5-8

For each applicable form, complete the item(s) you are requesting. You may request more than one form. For each form requested enter the specific tax year(s) or period(s) for a paper or USB request as indicated. If ordering a partial set on USB or sample USB, indicate, state(s), and month(s) requested. If ordering a sample USB, check the sample USB box, and write in the calendar year(s). Sample USB requests are not available for individual states. USB and sample USB requests are not available for individual exempt organizations.

Line 8b

Other form(s). Use this box to request any other form that is publicly disclosable. Examples include Form 8886-T and, if filed by a private foundation, Form 4720.

Note. Requests for these "other" documents take longer to process and could result in significant delays.



Incomplete requests will be rejected.

Note. Tax returns are generally available only for seven years from filing before they are destroyed.

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 fulfil 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 for civil or criminal litigation. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws and to federal law enforcement and intelligence agencies 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 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	10 min.
Preparing the form	21 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 send us comments by going to www.irs.gov/forms-pubs/comment-on-tax-forms-and-publications. You can also send your comments to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send Form 4506-A to this address. Instead, see *Where To File*.