



Public Disclosure Rules for Form 990

Tax-exempt organizations are required to make a copy of their Form(s) 990, 990-EZ, 990-PF, and 990-T available for public inspection, and to provide copies of such forms to individuals or organizations that request copies.

Following is a summary of the public disclosure rules, and a copy of your tax return that may be used to comply with such rules. Please note that the public disclosure copy of your tax return may omit names and addresses of contributors.

Public Inspection

Tax-exempt organizations must make their tax returns available for public inspection, and provide copies upon request at its principal office during normal business hours for three years from the due date of the return.

In addition, Form 1023 and the IRS Letter of Determination must also be made available to the public.

The following rules apply unless you make your public disclosure copy available on the World Wide Web via the Internet:

- Anyone requesting a copy in person must be provided a copy on the day of the request. If the request places an unusual burden on the organization (such as a request made just before the close of the normal business day), the copy must be provided on the next business day.
- Any request submitted in writing (via mail, etc.) must be honored within 30 days of the receipt of the request or prepayment of copying charges (if prepayment is required).

Fees

No fees may be charged for public inspection. However, you may charge a fee for providing copies. Currently the permissible fee is \$1.00 for the first page and \$.15 for each additional page. You may require that the fee be paid in advance.

Penalties

There are substantial penalties that may apply for failure to comply with either the public inspection rules or the requirement to provide copies on request. However, there are rules designed to protect tax-exempt organizations from harassment campaigns.

If you have questions about these rules, please contact your KPM representative.