

# Practical Tip: Public Inspection of IRS Documents

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Even with the pared back IRS reporting requirements that PACs face today<sup>1</sup>, political organizations must keep in mind the IRS inspection and copying requirements applicable to those IRS forms they actually file. Below, from IRS Revenue Ruling 2003-49 (May 19, 2003) and related IRS documents, is a summary of the public disclosure requirements, which apply even though IRS Forms 8871, 8872 and 990 filed by political organizations are available on the IRS website. There are \$20 per-day fines for failure to comply with these rules.

1. Political organizations must make a copy of their IRS Forms 8871 and 8872, if applicable, available for public inspection at their principal office (and other offices with at least three paid full-time employees) during regular business hours.
2. Political organizations must make copies of their entire IRS Forms 990 publicly available in the same way for three years from the date of the return.
3. Political organizations are *not* required to make IRS Forms 1120-POL publicly available.

For Forms 8871, 8872 and 990, if an organization does not maintain a permanent office and it receives a request for inspection, the political organization may, within 2 weeks, either (1) make the documents available for inspection at a reasonable location of the organization's choice or (2) mail the requestor a copy.

If a political organization receives a request for copies of any of these forms (as opposed to requests for inspection), the political organization may simply provide the requestor with the website address (such as the IRS website) where the returns are available.

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(Please note that the IRS may not have three years' worth of IRS Forms 990 on its website for a given political organization.) Otherwise, the political organization must provide the requestor with a copy and can charge nominal copying fees and postage.

(Footnote)

<sup>1</sup> All federal PACs and those state or nonfederal PACs expecting gross receipts of less than \$25,000 per year are not required to file Forms 8871, 8872, or 990 with the IRS. State PACs that file reports with a state that makes the reports publicly available, thereby achieving "qualified state and local political organization" (QSLPO) status, need only file IRS Form 8871, *Political Organization Notice of Section 527 Status*. QSLPOs need not file IRS Forms 8872, *Political Organization Report of Contributions and Expenditures*, but they must amend Form 8871 within 30 days of any material change of information on Form 8871. QSLPOs only file IRS Form 990, *Return of Organizations Exempt from Income Tax*, if they have gross receipts of \$100,000 or more. All political organizations, including federal PACs and QSLPOs, must file IRS Form 1120-POL, *U.S. Income Tax Return for Certain Political Organizations*, if they have earned income in excess of \$100 in a tax year.