

CURRENT REVENUE PROCEDURES PERTAINING TO EXEMPT ORGANIZATIONS

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| 1956-2 | 1956-1 CB 1017 | State chartered credit unions may file CUNA forms as application |
| 1959-31 | 1959-2 CB 949 | Establishing exemption of Canadian or Honduran organizations |
| 1968-14 | 1968-1 CB 768 | "Conformed copy" standards for application documents |
| 1971-17 | 1971-1 CB 683 | Effect of gross receipts from nonmembers — 501(c)(7) |
| 1972-5 | 1972-1 CB 709 | 501(d) exemption applications |
| 1972-50 | 1972-2 CB 830 | Procedures for 4947(a)(1) trusts to obtain determinations on foundation status |
| 1974-41 | 1974-2 CB 495 | Election under 4942(h)(2) regarding treatment of qualifying distributions |
| 1975-13 | 1975-1 CB 662 | Public interest law firm fees [modified by 92-59] |
| 1975-50 | 1975-2 CB 587 | Private schools racially nondiscriminatory policies — recordkeeping |
| 1976-10 | 1976-1 CB 548 | Change of accounting period for group [see 79-3] |
| 1976-34 | 1976-2 CB 656 | Private foundation and operating foundation determinations and rulings |
| 1976-47 | 1976-2 CB 670 | PF Advance approval of employer related scholarship programs (modified 85-51) |
| 1977-20 | 1977-1 CB 585 | Extended reliance — community trust |
| 1977-32 | 1977-2 CB 541 | Company scholarship programs — reliance |
| 1979-3 | 1979-1 CB 483 | Change of accounting period for group [modifies 76-10] |
| 1979-6 | 1979-1 CB 485 | Labor returns as information returns |
| 1979-8 | 1979-1 CB 92 | Late filing of Form 990 – organizations ultimately determined to be private foundations |
| 1980-27 | 1980-1 CB 677 | Group exemption procedures [modified by 96-40] |
| 1980-28 | 1980-1 CB 680 | Court-determined exemption |
| 1980-39 | 1980-2 CB 772 | Company educational loan programs |
| 1981-6 | 1981-1 CB 615 | Contributors — "substantial and material change" in support [see 89-23] |
| 1981-7 | 1981-1 CB 615 | Unusual grants not requiring advance ruling |
| 1981-65 | 1981-2 CB 690 | Company scholarship programs — publicizing in newsletter |
| 1982-2 | 1982-1 CB 367 | Cy pres — state laws relating to 501(c)(3) dissolution provisions |
| 1982-39 | 1982-2 CB 759 | Reliance on Publication 78, Cumulative List |
| 1982-46 | 1982-2 CB 788 | Obsoletes 66-30 regarding 501(c)(9) organizations |
| 1983-23 | 1983-1 CB 687 | List of exempt organizations not required to file Form 990 Information Return |
| 1983-32 | 1983-1 CB 723 | Return filing requirements for charitable and split-interest trusts |
| 1984-36 | 1984-1 CB 510 | Indian tribal governments — list of subdivisions |
| 1984-37 | 1984-1 CB 513 | Indian tribal government's — procedures for requesting determination on status |
| 1984-47 | 1984-1 CB 545 | Nonsubstantive amendments — 15-month rule under 508 |
| 1985-51 | 1985-2 CB 717 | Company scholarship — 10% test of 76-47 and 80-39 clarified |
| 1985-58 | 1985-2 CB 740 | Change of accounting period by EO [see 97-27 for change of method] |
| 1986-17 | 1986-1 CB 550 | Indian tribal governments — obsoletes the two-year limit in 83-87 , 84-36 & 84-37 |
| 1986-43 | 1986-2 CB 729 | Educational methodology |
| 1987-51 | 1987-2 CB 650 | Change of accounting method for 501(m) organizations |
| 1989-23 | 1989-1 CB 844 | Amplifies 81-6 for grant-making foundations |
| 1990-12 | 1990-1 CB 471 | Deductibility of payments when benefit received [amplifies Rev. Rul. 67-246] |
| 1991-20 | 1991-1 CB 524 | Guidelines for determining whether an organization is a "religious order" |
| 1992-49 | 1992-1 CB 987 | Low-cost items distributed to donors that have "insubstantial fair market value" [amplifies 90-12] |
| 1992-59 | 1992-2 CB 411 | Public interest law firm guidelines [supersedes 71-39] |
| 1992-85 | 1992-2 CB 490 | Relief under Reg. 301.9100-1 |
| 1992-94 | 1992-2 CB 507 | Safe harbor under 4942 for certain grants to foreign grantees |
| 1992-102 | 1992-2 CB 579 | Insubstantial benefit limitations for contributions associated with charitable fundraising campaigns [modifies 92-49] |
| 1994-17 | 1994-5 CB 457 | Form 990 filing relief for certain foreign organizations [supplements 83-23] |
| 1995-21 | 1995-1 CB 686 | Treatment of 501(c)(5) associate member dues as UBI [modified by 97-12] |
| 1995-48 | 1995-2 CB 418 | Form 990 filing relief for governmental units/affiliates [supplements 83-23] |
| 1996-10 | 1996-1 CB 577 | Form 990 filing relief for church affiliated organizations [supplements 83-23] |
| 1996-32 | 1996-1 CB 717 | Safe harbor for organizations providing low-income housing to be charitable |
| 1996-40 | 1996-2 CB 301 | Annual group exemption reports to be filed in Ogden, Utah [modifies 80-27] |
| 1997-12 | 1997-1 CB 631 | Treatment of 501(c)(5) associate member dues as UBI [modifies 95-21] |
| 1997-27 | 1997-1 C.B. 680 | Changes in accounting periods and methods of accounting |
| 1998-19 | 1998-1 CB 547 | Application of 6033(e) to certain organizations [supersedes 95-35 & 95-35A] |

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| 2001-20 | 2001-9 IRB 738 | Nonresident alien voluntary compliance program |
| 2003-12 | 2003-4 IRB 316 | Dissolution provision for 501(c)(3) orgs that request ruling under IRC 115(1) |
| 2003-21 | 2003-6 IRB 448 | Form 990 filing relief for certain U.S. possession orgs [supplements 83-23] |
| 2007-27 | 2007-14 IRB 887 | Safe harbor provisions for 527 organizations |
| 2008-55 | 2008-39 IRB 768 | Designating Indian tribal governments treated as <i>States</i> for certain purposes |
| 2009-32 | 2009-28 IRB 142 | Reliance criteria for private foundations and sponsoring organizations that maintain donor advised funds – public charity status of potential grantees |
| 2011-15 | 2011-3 IRB 322 | Increasing 990/990-N filing threshold from \$25,000 to \$50,000 |
| 2011-33 | 2011-3 IRB 887 | Reliance on IRS Publication 78 or on an extract from the IRS Business Master File, and clarification that IRS may give notice of revocation through an appropriate public announcement such as publishing in the Internal Revenue Bulletin or on the IRS website. |
| 2011-36 | 2011-25 IRB 915 | Reduced user fee for certain applications for reinstatement of tax-exempt status filed under 6033(j). |
| 2011-52 | 2011-45 IRB 701 | Inflation adjusted items for 2012. |
| 2012-4 | 2012-1 IRB 125 | Letter rulings, determination letters, closing agreements, etc. |
| 2012-5 | 2012-1 IRB 169 | Technical advice procedures |
| 2012-8 | 2012-1 IRB 235 | User fees |
| 2012-9 | 2012-2 IRB 261 | Procedures for exemption determination letters and rulings |
| 2012-10 | 2012-2 IRB 273 | Procedures for private foundation status determination letters and rulings |

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