



This article presents general guidelines for Georgia nonprofit organizations as of the date written and should not be construed as legal advice. Always consult an attorney to address your particular situation.

What Are the Public Disclosure Requirements for a 501(c)(3)?

501(c)(3) organizations are required under federal law to make certain information about the organization available for public inspection and copying upon request. How should your organization respond when an individual demands copies of your organization's filings? This article will outline which forms or what information 501(c)(3)s must make publicly available, recommendations for handling requests of information, and the potential penalties for noncompliance.

What tax information is subject to disclosure and copying?

(1) A 501(c)(3) organization's exemption application

- The exemption application includes the following:
 1. Form 1023 or Form 1023-EZ, and
 2. any letter or document issued by the IRS concerning the application.
- Contributors names and addresses listed on a 501(c)(3) organization's exemption application are also subject to disclosure.
- **NOTE:** If an organization's exemption application was filed before July 15, 1987, and it lacked the exemption application on July 15, 1987, the organization does not need to make a copy of the exemption application available.

(2) A 501(c)(3) organization's annual return for a period of three years beginning on the date the return is required to be filed (including any extension of time for filing).

- The return includes the following:
 1. Form 990,
 2. Form 990-EZ,
 3. Form 990-N, and
 4. Form 990-T, filed after August 17, 2006.
- Any schedules, attachments, or supporting documents relating to the imposition of tax on the unrelated business income of the organization should also be included with the return.

Who does a nonprofit have to give this tax information to?

- Anyone who makes a request for the information, in writing or in-person at the organization's principal office. If a nonprofit receives a request at a regional or district office (an office regularly maintained and with three or more employees), then that request for disclosure must also be answered.
- Keep in mind that, once the forms outlined above have been filed with the IRS, the IRS will make these documents available to the general public, too.
- **NOTE:** A nonprofit does not have to provide for inspection or copying more than what is actually requested. If a requester just asks for a copy of your exemption application, you may provide just the exemption application (without annual returns).

How must a nonprofit disclose the information?

- If a 501(c)(3) organization makes the respective documents widely available (e.g., on your website), the organization does not have to comply with individual requests for copies. To be within this exception, the documents online must be downloadable, printable and exact reproductions of the image of the original document. For example, putting the document in .pdf

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format meets this criteria. The organization must also advise requesters on how to access these documents and forms. A 501(c)(3) organization should not charge a fee to access documents online.

- If a nonprofit does not make the disclosure documents widely available, it must respond to individual requests. Copies must be provided by the nonprofit within 30 days in the case of a written request. If a request is faxed, emailed, or sent by a private courier, it is considered a written request. If a request is made in-person, copies must be provided immediately. A 501(c)(3) organization may charge a [reasonable copying fee](#) plus actual postage, if any, before providing the copies.
- If a nonprofit does not have copies of its exemption application or annual returns, it should [request a copy](#) from the IRS.

What information is not subject to disclosure?

- **Personal Identifying Information** - A 501(c)(3) organization should not include any personal information, such as a Social Security number or a bank account number, on any approved exemption application or information return form.
- **Contributors' Identities** - A 501(c)(3) organization is generally not required to publicly disclose the name and address of any contributor to the organization set forth on its annual return, including Schedule B (Form 990, 990-EZ or 990-N).

What happens if a nonprofit does not respond?

- If a 501(c)(3) organization fails to provide the respective required documents, responsible persons of the organization may face a penalty of \$20 per day for as long as the failure continues.
- While there is a maximum penalty of \$10,000 for each failure to provide a copy of an annual return, there is no maximum penalty for failing to provide a copy of an exemption application.

Georgia Disclosure Considerations

- While in Georgia there are no specific requirements for annual disclosure, if a 501(c)(3) organization receives a certain percentage of funding from the government, it may be required to disclose some information, when requested by a private citizen. See [Georgia Sunshine Laws for Nonprofit Organizations](#) for more details.
- Although Georgia 501(c)(3) organizations are not required to publicly disclose their list of board members, publicly disclosing this list may build donor relationships and encourage additional individuals to join. Be sure to get approval from your board members prior to disclosing their names.