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## 26 U.S. Code § 6033 - Returns by exempt organizations

U.S. Code    Notes

### **(a) ORGANIZATIONS REQUIRED TO FILE**

#### **(1) IN GENERAL**

Except as provided in paragraph (3), every organization exempt from taxation under section 501(a) shall file an annual return, stating specifically the items of gross income, receipts, and disbursements, and such other information for the purpose of carrying out the internal revenue laws as the Secretary may by forms or regulations prescribe, and shall keep such records, render under oath such statements, make such other returns, and comply with such rules and regulations as the Secretary may from time to time prescribe; except that, in the discretion of the Secretary, any

organization described in section 401(a) may be relieved from stating in its return any information which is reported in returns filed by the employer which established such organization.

## **(2) BEING A PARTY TO CERTAIN REPORTABLE TRANSACTIONS**

Every tax-exempt entity described in [section 4965\(c\)](#) shall file (in such form and manner and at such time as determined by the Secretary) a disclosure of—

**(A)** such entity's being a party to any prohibited tax shelter transaction (as defined in [section 4965\(e\)](#)), and

**(B)** the identity of any other party to such transaction which is known by such tax-exempt entity.

## **(3) EXCEPTIONS FROM FILING**

### **(A) Mandatory exceptions**

Paragraph (1) shall not apply to—

**(i)** churches, their integrated auxiliaries, and conventions or associations of churches,

**(ii)** any organization (other than a private foundation, as defined in [section 509\(a\)](#)) described in subparagraph (C), the gross receipts of which in each taxable year are normally not more than \$5,000, or

**(iii)** the exclusively religious activities of any religious order.

### **(B) Discretionary exceptions**

The Secretary may relieve any organization required under paragraph (1) (other than an organization described in section 509(a)(3)) to file an information return from filing such a return where he determines that such filing is not necessary to the efficient administration of the internal revenue laws.

### **(C) Certain organizations**

The organizations referred to in subparagraph (A)(ii) are—

**(i)** a religious organization described in section 501(c)(3);

**(ii)** an educational organization described in section 170(b)(1)(A)(ii);

**(iii)** a charitable organization, or an organization for the prevention of cruelty to children or animals, described in section 501(c)(3), if such organization is supported, in whole or in part, by funds contributed by the United States or any State or political subdivision thereof, or is primarily supported by contributions of the general public;

**(iv)** an organization described in section 501(c)(3), if such organization is operated, supervised, or controlled by or in connection with a religious organization described in clause (i);

**(v)** an organization described in section 501(c)(8); and

**(vi)** an organization described in section 501(c)(1), if such organization is a corporation wholly owned by the United States or any agency or instrumentality thereof, or a wholly-owned subsidiary of such a corporation.

**(b) CERTAIN ORGANIZATIONS DESCRIBED IN SECTION 501(c)(3)**

Every organization described in section 501(c)(3) which is subject to the requirements of subsection (a) shall furnish annually information, at such time and in such manner as the Secretary may by forms or regulations prescribe, setting forth—

- (1)** its gross income for the year,
- (2)** its expenses attributable to such income and incurred within the year,
- (3)** its disbursements within the year for the purposes for which it is exempt,
- (4)** a balance sheet showing its assets, liabilities, and net worth as of the beginning of such year,
- (5)** the total of the contributions and gifts received by it during the year, and the names and addresses of all substantial contributors,
- (6)** the names and addresses of its foundation managers (within the meaning of section 4946(b)(1)) and highly compensated employees,
- (7)** the compensation and other payments made during the year to each individual described in paragraph (6),

**(8)** in the case of an organization with respect to which an election under section 501(h) is effective for the taxable year, the following amounts for such organization for such taxable year:

- (A)** the lobbying expenditures (as defined in section 4911(c)(1)),
- (B)** the lobbying nontaxable amount (as defined in section 4911(c)(2)),
- (C)** the gross roots expenditures (as defined in section 4911(c)(3)), and
- (D)** the gross roots nontaxable amount (as defined in section 4911(c)(4)),

**(9)** such other information with respect to direct or indirect transfers to, and other direct or indirect transactions and relationships with, other organizations described in section 501(c) (other than paragraph (3) thereof) or section 527 as the Secretary may require to prevent—

- (A)** diversion of funds from the organization's exempt purpose, or
- (B)** misallocation of revenues or expenses,

**(10)** the respective amounts (if any) of the taxes imposed on the organization, or any organization manager of the organization, during the taxable year under any of the following provisions (and the respective amounts (if any) of reimbursements paid by the organization during the taxable year with respect to taxes imposed on any such organization manager under any of such provisions):

- (A)** section 4911 (relating to tax on excess expenditures to influence legislation),
- (B)** section 4912 (relating to tax on disqualifying lobbying expenditures of certain organizations),
- (C)** section 4955 (relating to taxes on political expenditures of section 501(c)(3) organizations), except to the extent that, by reason of section 4962, the taxes imposed under such section are not required to be paid or are credited or refunded, and
- (D)** section 4959 (relating to taxes on failures by hospital organizations),

**(11)** the respective amounts (if any) of—

- (A)** the taxes imposed with respect to the organization on any

organization manager, or any disqualified person, during the taxable year under section 4958 (relating to taxes on private excess benefit from certain charitable organizations), and

**(B)** reimbursements paid by the organization during the taxable year with respect to taxes imposed under such section,

except to the extent that, by reason of section 4962, the taxes imposed under such section are not required to be paid or are credited or refunded,

**(12)** such information as the Secretary may require with respect to any excess benefit transaction (as defined in [section 4958](#)),

**(13)** such information with respect to disqualified persons as the Secretary may prescribe,

**(14)** such information as the Secretary may require with respect to disaster relief activities,

**(15)** in the case of an organization to which the requirements of [section 501\(r\)](#) apply for the taxable year—

**(A)** a description of how the organization is addressing the needs identified in each community health needs assessment conducted under section 501(r)(3) and a description of any such needs that are not being addressed together with the reasons why such needs are not being addressed, and

**(B)** the audited financial statements of such organization (or, in the case of an organization the financial statements of which are included in a consolidated financial statement with other organizations, such consolidated financial statement), and

**(16)** such other information for purposes of carrying out the internal revenue laws as the Secretary may require.

For purposes of paragraph (8), if [section 4911\(f\)](#) applies to the organization for the taxable year, such organization shall furnish the amounts with respect to the affiliated group as well as with respect to such organization.

**(c) ADDITIONAL PROVISIONS RELATING TO PRIVATE FOUNDATIONS**

In the case of an organization which is a private foundation (within the

meaning of section 509(a)—

**(1)** the Secretary shall by regulations provide that the private foundation shall include in its annual return under this section such information (not required to be furnished by subsection (b) or the forms or regulations prescribed thereunder) as would have been required to be furnished under section 6056 (relating to annual reports by private foundations) as such section 6056 was in effect on January 1, 1979, and

**(2)** the foundation managers shall furnish copies of the annual return under this section to such State officials, at such times, and under such conditions, as the Secretary may by regulations prescribe.

Nothing in paragraph (1) shall require the inclusion of the name and address of any recipient (other than a disqualified person within the meaning of section 4946) of 1 or more charitable gifts or grants made by the foundation to such recipient as an indigent or needy person if the aggregate of such gifts or grants made by the foundation to such recipient during the year does not exceed \$1,000.

**(d) SECTION TO APPLY TO NONEXEMPT CHARITABLE TRUSTS AND NONEXEMPT PRIVATE FOUNDATIONS**

The following organizations shall comply with the requirements of this section in the same manner as organizations described in section 501(c)(3) which are exempt from tax under section 501(a):

**(1) NONEXEMPT CHARITABLE TRUSTS**

A trust described in section 4947(a)(1) (relating to nonexempt charitable trusts).

**(2) NONEXEMPT PRIVATE FOUNDATIONS**

A private foundation which is not exempt from tax under section 501(a).

**(e) SPECIAL RULES RELATING TO LOBBYING ACTIVITIES**

**(1) REPORTING REQUIREMENTS**

**(A) In general**

If this subsection applies to an organization for any taxable year, such organization—

**(i)** shall include on any return required to be filed under subsection

(a) for such year information setting forth the total expenditures of the organization to which section 162(e)(1) applies and the total amount of the dues or other similar amounts paid to the organization to which such expenditures are allocable, and

(ii) except as provided in paragraphs (2)(A)(i) and (3), shall, at the time of assessment or payment of such dues or other similar amounts, provide notice to each person making such payment which contains a reasonable estimate of the portion of such dues or other similar amounts to which such expenditures are so allocable.

## **(B) Organizations to which subsection applies**

### **(i) In general**

This subsection shall apply to any organization which is exempt from taxation under section 501 other than an organization described in section 501(c)(3).

### **(ii) Special rule for in-house expenditures**

This subsection shall not apply to the in-house expenditures (within the meaning of section 162(e)(4)(B)(ii)) of an organization for a taxable year if such expenditures do not exceed \$2,000. In determining whether a taxpayer exceeds the \$2,000 limit under this clause, there shall not be taken into account overhead costs otherwise allocable to activities described in subparagraphs (A) and (D) of section 162(e)(1).

### **(iii) Coordination with section 527(f)**

This subsection shall not apply to any amount on which tax is imposed by reason of section 527(f).

## **(C) Allocation**

For purposes of this paragraph—

### **(i) In general**

Expenditures to which section 162(e)(1) applies shall be treated as paid out of dues or other similar amounts to the extent thereof.

### **(ii) Carryover of lobbying expenditures in excess of dues**

If expenditures to which section 162(e)(1) applies exceed the dues or

other similar amounts for any taxable year, such excess shall be treated as expenditures to which section 162(e)(1) applies which are paid or incurred by the organization during the following taxable year.

## **(2) TAX IMPOSED WHERE ORGANIZATION DOES NOT NOTIFY**

### **(A) In general**

If an organization—

**(i)** elects not to provide the notices described in paragraph (1)(A) for any taxable year, or

**(ii)** fails to include in such notices the amount allocable to expenditures to which section 162(e)(1) applies (determined on the basis of actual amounts rather than the reasonable estimates under paragraph (1)(A)(ii)),

then there is hereby imposed on such organization for such taxable year a tax in an amount equal to the product of the highest rate of tax imposed by section 11 for the taxable year and the aggregate amount not included in such notices by reason of such election or failure.

### **(B) Waiver where future adjustments made**

The Secretary may waive the tax imposed by subparagraph (A)(ii) for any taxable year if the organization agrees to adjust its estimates under paragraph (1)(A)(ii) for the following taxable year to correct any failures.

### **(C) Tax treated as income tax**

For purposes of this title, the tax imposed by subparagraph (A) shall be treated in the same manner as a tax imposed by chapter 1 (relating to income taxes).

## **(3) EXCEPTION WHERE DUES GENERALLY NONDEDUCTIBLE**

Paragraph (1)(A) shall not apply to an organization which establishes to the satisfaction of the Secretary that substantially all of the dues or other similar amounts paid by persons to such organization are not deductible without regard to section 162(e).



**(f) CERTAIN ORGANIZATIONS DESCRIBED IN SECTION 501(c)(4)**

Every organization described in section 501(c)(4) which is subject to the requirements of subsection (a) shall include on the return required under subsection (a)—

- (1)** the information referred to in paragraphs (11), (12) and (13) of subsection (b) with respect to such organization, and
- (2)** in the case of the first such return filed by such an organization after submitting a notice to the Secretary under section 506(a), such information as the Secretary shall by regulation require in support of the organization's treatment as an organization described in section 501(c)(4).

**(g) RETURNS REQUIRED BY POLITICAL ORGANIZATIONS****(1) IN GENERAL**

This section shall apply to a political organization (as defined by section 527(e)(1)) which has gross receipts of \$25,000 or more for the taxable year. In the case of a political organization which is a qualified State or local political organization (as defined in section 527(e)(5)), the preceding sentence shall be applied by substituting "\$100,000" for "\$25,000".

**(2) ANNUAL RETURNS**

Political organizations described in paragraph (1) shall file an annual return—

- (A)** containing the information required, and complying with the other requirements, under subsection (a)(1) for organizations exempt from taxation under section 501(a), with such modifications as the Secretary considers appropriate to require only information which is necessary for the purposes of carrying out section 527, and
- (B)** containing such other information as the Secretary deems necessary to carry out the provisions of this subsection.

**(3) MANDATORY EXCEPTIONS FROM FILING**

Paragraph (2) shall not apply to an organization—

- (A)** which is a State or local committee of a political party, or political committee of a State or local candidate,

- (B) which is a caucus or association of State or local officials,
- (C) which is an authorized committee (as defined in section 301(6) of the Federal Election Campaign Act of 1971) of a candidate for Federal office,
- (D) which is a national committee (as defined in section 301(14) of the Federal Election Campaign Act of 1971) of a political party,
- (E) which is a United States House of Representatives or United States Senate campaign committee of a political party committee,
- (F) which is required to report under the Federal Election Campaign Act of 1971 as a political committee (as defined in section 301(4) of such Act),  
or
- (G) to which section 527 applies for the taxable year solely by reason of subsection (f)(1) of such section.

#### **(4) DISCRETIONARY EXCEPTION**

The Secretary may relieve any organization required under paragraph (2) to file an information return from filing such a return if the Secretary determines that such filing is not necessary to the efficient administration of the internal revenue laws.

#### **(h) CONTROLLING ORGANIZATIONS**

Each controlling organization (within the meaning of section 512(b)(13)) which is subject to the requirements of subsection (a) shall include on the return required under subsection (a)—

- (1) any interest, annuities, royalties, or rents received from each controlled entity (within the meaning of section 512(b)(13)),
- (2) any loans made to each such controlled entity, and
- (3) any transfers of funds between such controlling organization and each such controlled entity.

#### **(i) ADDITIONAL NOTIFICATION REQUIREMENTS**

Any organization the gross receipts of which in any taxable year result in such organization being referred to in subsection (a)(3)(A)(ii) or (a)(3)(B)—

- (1) shall furnish annually, in electronic form, and at such time and in such

manner as the Secretary may by regulations prescribe, information setting forth—

- (A) the legal name of the organization,
- (B) any name under which such organization operates or does business,
- (C) the organization's mailing address and Internet web site address (if any),
- (D) the organization's taxpayer identification number,
- (E) the name and address of a principal officer, and
- (F) evidence of the continuing basis for the organization's exemption from the filing requirements under subsection (a)(1), and

(2) upon the termination of the existence of the organization, shall furnish notice of such termination.

**(j) LOSS OF EXEMPT STATUS FOR FAILURE TO FILE RETURN OR NOTICE**

**(1) IN GENERAL**

**(A) Notice**

If an organization described in subsection (a)(1) or (i) fails to file the annual return or notice required under either subsection for 2 consecutive years, the Secretary shall notify the organization—

- (i) that the Internal Revenue Service has no record of such a return or notice from such organization for 2 consecutive years, and
- (ii) about the revocation that will occur under subparagraph (B) if the organization fails to file such a return or notice by the due date for the next such return or notice required to be filed.

The notification under the preceding sentence shall include information about how to comply with the filing requirements under subsections (a)(1) and (i).

**(B) Revocation**

If an organization described in subsection (a)(1) or (i) fails to file an annual return or notice required under either subsection for 3 consecutive years, such organization's status as an organization exempt

from tax under section 501(a) shall be considered revoked on and after the date set by the Secretary for the filing of the third annual return or notice. The Secretary shall publish and maintain a list of any organization the status of which is so revoked.

**(2) APPLICATION NECESSARY FOR REINSTATEMENT**

Any organization the tax-exempt status of which is revoked under paragraph (1) must apply in order to obtain reinstatement of such status regardless of whether such organization was originally required to make such an application.

**(3) RETROACTIVE REINSTATEMENT IF REASONABLE CAUSE SHOWN FOR FAILURE**

If, upon application for reinstatement of status as an organization exempt from tax under section 501(a), an organization described in paragraph (1) can show to the satisfaction of the Secretary evidence of reasonable cause for the failure described in such paragraph, the organization's exempt status may, in the discretion of the Secretary, be reinstated effective from the date of the revocation under such paragraph.

**(k) ADDITIONAL PROVISIONS RELATING TO SPONSORING ORGANIZATIONS**

Every organization described in section 4966(d)(1) shall, on the return required under subsection (a) for the taxable year—

- (1)** list the total number of donor advised funds (as defined in section 4966(d)(2)) it owns at the end of such taxable year,
- (2)** indicate the aggregate value of assets held in such funds at the end of such taxable year, and
- (3)** indicate the aggregate contributions to and grants made from such funds during such taxable year.

**(l) ADDITIONAL PROVISIONS RELATING TO SUPPORTING ORGANIZATIONS**

Every organization described in section 509(a)(3) shall, on the return required under subsection (a)—

- (1)** list the supported organizations (as defined in section 509(f)(3)) with respect to which such organization provides support,
- (2)** indicate whether the organization meets the requirements of clause (i),

(ii), or (iii) of section 509(a)(3)(B), and

**(3)** certify that the organization meets the requirements of section 509(a)(3)(C).

**(m) ADDITIONAL INFORMATION REQUIRED FROM CO-OP INSURERS**

An organization described in [section 501\(c\)\(29\)](#) shall include on the return required under subsection (a) the following information:

**(1)** The amount of the reserves required by each State in which the organization is licensed to issue qualified health plans.

**(2)** The amount of reserves on hand.

**(n) MANDATORY ELECTRONIC FILING**

Any organization required to file a return under this section shall file such return in electronic form.

**(o) CROSS REFERENCES**

For provisions relating to statements, etc., regarding exempt status of organizations, see section 6001.

For reporting requirements as to certain liquidations, dissolutions, terminations, and contractions, see section 6043(b). For provisions relating to penalties for failure to file a return required by this section, see section 6652(c).

For provisions relating to information required in connection with certain plans of deferred compensation, see section 6058.

(Aug. 16, 1954, ch. 736, [68A Stat. 741](#); [Pub. L. 85-866](#), title I, § 75(b), Sept. 2, 1958, [72 Stat. 1661](#); [Pub. L. 91-172](#), title I, § 101(d)(1), (2), (j)(30), (31), Dec. 30, 1969, [83 Stat. 519](#), 520, 529; [Pub. L. 93-406](#), title II, § 1031(c)(2), Sept. 2, 1974, [88 Stat. 946](#); [Pub. L. 94-455](#), title XIII, § 1307(a)(4), title XIX, § 1906(b)(13)(A), Oct. 4, 1976, [90 Stat. 1722](#), 1834; [Pub. L. 96-603](#), § 1(a), Dec. 28, 1980, [94 Stat. 3503](#); [Pub. L. 99-514](#), title XV, § 1501(d)(1)(C), Oct. 22, 1986, [100 Stat. 2740](#); [Pub. L. 100-203](#), title X, § 10703(a), Dec. 22, 1987, [101 Stat. 1330-460](#); [Pub. L. 103-66](#), title XIII, § 13222(c), Aug. 10, 1993, [107 Stat. 480](#); [Pub. L. 104-168](#), title XIII, § 1312(a), (b), July 30, 1996, [110 Stat. 1479](#); [Pub. L. 104-188](#), title I, § 1703(g), Aug. 20, 1996, [110 Stat. 1876](#); [Pub. L. 105-34](#), title XVI, § 1603(b), Aug. 5, 1997, [111 Stat. 1096](#); [Pub. L. 105-277](#), div. J, title I, § 1004(b)(2)(A), Oct. 21, 1998, [112 Stat. 2681-889](#); [Pub. L. 106-230](#), § 3(a)(2), July 1, 2000, [114 Stat. 482](#); [Pub. L. 107-276](#), § 3(c), Nov. 2, 2002, [116 Stat. 1931](#); [Pub. L. 109-222](#), title V, § 516(b)(1), May 17, 2006, [120 Stat. 371](#); [Pub. L. 109-280](#), title XII, §§ 1205(b)(1),

1223(a), (b), 1235(a)(1), 1245(a), (b), Aug. 17, 2006, 120 Stat. 1067, 1090, 1101, 1108; Pub. L. 110-343, div. C, title VII, § 703(a), Oct. 3, 2008, 122 Stat. 3919; Pub. L. 111-148, title I, § 1322(h)(2), title IX, § 9007(d), Mar. 23, 2010, 124 Stat. 192, 857; Pub. L. 114-113, div. Q, title IV, § 405(b), Dec. 18, 2015, 129 Stat. 3119; Pub. L. 115-97, title I, § 13308(b), Dec. 22, 2017, 131 Stat. 2129; Pub. L. 115-141, div. U, title IV, § 401(a)(258), (d)(6)(B)(v), Mar. 23, 2018, 132 Stat. 1196, 1211; Pub. L. 116-25, title III, §§ 3101(a), 3102(a), July 1, 2019, 133 Stat. 1015, 1016.)



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