



DARTMOUTH COLLEGE

HANOVER, NEW HAMPSHIRE 03755-3541

*Office of the Controller
7 Lebanon Street, Suite 302*

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Date: October 9, 2025
To: Class, Club and Group Treasurers
From: Alyssa Beneventi, Tax Manager
Re: Annual Tax Filing for Classes, Clubs and Groups

This memo is intended to serve as an annual reminder to Classes, Clubs and Groups that in order to maintain their tax-exempt status, all necessary federal and state tax filing requirements must be met.

New in Fiscal 2025/Important Reminders

- Please read these instructions thoroughly, as the answers to many of the questions we receive are contained in this document.
- The recommended address for classes/clubs is 20 North Main Street, Hanover, NH 03755.
- Be sure to use the class/club's Taxpayer Identification Number (TIN/EIN), NOT Dartmouth College TIN/EIN.
- The 990-N (e-postcard) is filed via the IRS.gov website. All instructions for 990-N filing below have been updated. Please review carefully.
- Be sure to use the Form 990-N Electronic Filing System User Guide, see 990-N instructions below for the link.
- The login ID and password used for 990-N registration belongs to the registrant, not the organization. A new treasurer should register separately.
- When filing the 990-N, be sure to list the organization's name as reflected in the bylaws as the DBA name on the Contact Information page. The system will automatically populate the legal name as "Trustees of Dartmouth College" because the class/club is a subordinate organization under Dartmouth's group exemption. **This is for IRS purposes only, it does not change the class/club legal name for filing Forms 990 or 990-EZ or for bank accounts, etc.**
- All Forms 990 and 990-EZ are required to be electronically filed. Paper returns will be rejected and subject to late filing penalties.
- Fiscal years ended June 30, 2025 returns will be filed on Tax Year 2024 forms. This is due to the fact that the fiscal year began July 1, 2024.

- Software can be obtained through IRS approved providers listed at <https://www.irs.gov/e-file-providers/exempt-organizations-and-other-tax-exempt-entities-modernized-e-file-mef-providers>
- A class/club that files either Form 990 or 990EZ and wants or needs a tax preparer can find one using the IRS locator service <https://www.irs.gov/e-file-providers/authorized-irs-e-file-provider-locator-service-for-tax-professionals>.
- Dartmouth College does not recommend any particular tax preparer or software, since we do not have the resources to research, test or provide technical assistance when using them.
- Any organization that meets the filing requirements for Form 990-N can choose to file Form 990-EZ or Form 990 but must attach all required schedules to those forms and adhere to electronic filing requirements.
- The 990-EZ instructions contain a reminder that information should be provided for the tax year (7/1 – 6/30), unless otherwise specified.
- The 990-EZ instructions contain a reminder to not include Social Security Numbers on these forms, since the forms are available for public inspection.
- All Forms 990-N, 990-EZ and 990 filed after December 2017 will be available for public inspection on the updated IRS website at <https://www.irs.gov/charities-non-profits/tax-exempt-organization-search>, using the “Tax Exempt Organization Search Tool” link at the top of the page.
- We recommend that each class/club consider a board resolution adopting a nondiscrimination policy and updating your website to include nondiscrimination language and/or a link to the newly adopted nondiscrimination policy.

Classes, Clubs and Groups included in the group exemption

All groups must file a 990-series return, either Form 990-N (e-postcard), 990-EZ, or Form 990. See the chart below to determine which filing is required of your group.

Classes, Clubs and Groups whose tax-exempt status has been revoked

Instructions in this notice do not apply to any group that had its tax-exempt status revoked by the IRS. Loss of tax-exempt status results in termination of membership in the Group Exemption. If your group lost exempt status, we recommend you engage professional tax assistance to either gain reinstatement or to determine what other federal and state filings are required.

Summary of 990-Series Filing Requirements

The following chart may be used to determine which form your group is required to file for fiscal years ending June 30, 2025. **All forms are due on November 17, 2025.** An accurate calculation of gross receipts is key in determining which form applies. Gross receipts are receipts from all sources and for all activities, including dues, gifts, interest, admission charges for dinners, and similar functions, sales of securities, etc. Not included are gifts made directly to Dartmouth by members of the class/club (only gifts deposited to the class/club treasury are included in gross receipts).

Gross Receipts and Assets	IRS Form
Gross receipts \$50,000 or less (using a 3-year running average)	990-N (e-postcard)
Gross receipts less than \$200,000 AND total assets less than \$500,000	990-EZ
Gross receipts \$200,000 or greater OR	990
Total assets \$500,000 or greater	990

Forms 990-series returns are *information* returns, *there is no tax to be calculated or paid.*

All 990-series returns are subject to public inspection, meaning that upon request, a copy of the form must be furnished to the requestor. Schedule B, which discloses donor information, *is not* subject to public inspection, see **Public Inspection Copy**, below. All Form 990-series returns after December 2017 will be available for public inspection on the IRS website at <https://www.irs.gov/charities-non-profits/tax-exempt-organization-search>. However, if you receive a request for a copy of your return, you must provide it to the requestor and not rely on the IRS website.

Filing Forms 990-EZ and 990

Forms 990 and 990-EZ are required to be electronically filed. You can file the return yourself or you can use a paid tax preparer. Dartmouth College does not have the resources to file electronic returns on your behalf.

If you choose to file the return yourself, software can be obtained through IRS approved providers listed at <https://www.irs.gov/e-file-providers/exempt-organizations-and-other-tax-exempt-entities-modernized-e-file-mef-providers>.

Click on the “Tax year 2024 exempt organizations and other tax-exempt entities Modernized e-File (MeF) providers” link. You need to choose either Form 990-EZ or Form 990 from the page, see screenshot below, which will open a page with a list of software providers.

Tax year 2024 exempt organizations and other tax-exempt entities Modernized e-File (MeF) providers

Enrolled agents	The following are links to companies that have passed the IRS Assurance Testing System (ATS) requirements for software developers of electronic exempt organizations and other tax-exempt entities returns for tax year 2024 and tax year 2025 for Form 8038-CP only.
Annual Filing Season Program participants	Providers listed on these webpages are approved IRS e-file providers; however, they are not part of, nor do they have any special relationship with the Internal Revenue Service. These returns may include Forms 990, 990-EZ, 990-PF, 990-N, 990-T, 8868, 1120-POL, 4720, 5227, 5330 and 8038-CP. Meeting the requirements means that the software can provide correct data in the proper format for processing by IRS systems. It does not mean that a software package includes every possible schedule or attachment, or that it will meet the needs of all filers. It is the filer's responsibility to contact the provider to determine if the software meets their needs.
Enrolled retirement plan agents	
Certified Professional Employer Organization (CPEO)	
Enrolled actuaries	Please note, these MeF providers may require that you have an electronic filing identification number, or EFIN, to electronically file. Please find out more about the requirements at E-file for charities and nonprofits .
E-file providers	<ul style="list-style-type: none"> • Form 990 • Form 990-EZ • Form 990-N • Form 990-PF • Form 990-T • Form 4720 • Form 5227 • Form 5330 • Form 8038-CP • Form 8868 • Form 1120-POL
Modernized e-File	

Dartmouth College does not recommend any particular software, since we do not have the resources to research, test or provide technical assistance when using them. However, we have looked at the pricing of a few of the providers and found the following information that may be helpful:

Form 990 On-Line	Free if gross receipts <\$100k; \$41 if gross receipts <= \$500k
Simple Filings LLC	990-N \$50 990-EZ \$90 990 \$180
TaxAct	\$125

Blank forms may be obtained from the IRS web site (www.irs.gov/formspubs), or you may place an order for forms be mailed to you at <http://www.irs.gov/orderforms>. Due to the new electronic filing requirements, the blank forms could only be used to fill out the form prior to data input.

If you choose to use a paid preparer, Dartmouth College does not recommend any particular tax preparer, however you can find one using the IRS locator service <https://www.irs.gov/e-file-providers/authorized-irs-e-file-provider-locator-service-for-tax-professionals>.

Schedules A, E and O **must** be filed with all Forms 990 and 990-EZ, unless you have been told by an IRS examiner that you are not a school. Please reach out to tax@dartmouth.edu if you have any questions in that circumstance. We encourage you to review the sample 990-EZ for the recommended responses for those schedules. If you choose to use a paid tax preparer, please review the Schedule E carefully with the preparer.

Returns must be electronically filed by November 17, 2025. If additional time is needed, an automatic 6-month extension will be granted, provided Form 8868, Application for Automatic

Extension of Time to File an Exempt Organization Return, is filed no later than November 17, 2025.

Form 8868 can be filed either electronically, using the same software provider or tax preparer you choose to prepare and file the return, or it can be paper filed. Please be aware that if you choose to paper file the extension and the return is e-filed before the IRS processes the extension, you may get a penalty notice for late filing. If you choose to paper file the extension, we recommend mailing certified to have proof of mailing.

Send the return to: Department of the Treasury, Internal Revenue Service Center,
Ogden, UT 84201-0045

Send a copy to: Office of Alumni Relations, 20 N. Main Street, Blunt Alumni Center,
Suite 103, Hanover, NH 03755

Late-filed Forms 990-EZ and 990 are subject to penalties. Penalties are assessed for each day the filing is late.

Filing Form 990-N

The following instructions apply to the fiscal year ended June 30, 2025.

Form 990-N is an electronically filed form intended for small non-profit organizations. In order to qualify for 990-N filing, the group must have gross receipts of \$50,000 or less, on average, for the past three years. This includes the year for which the current reporting is being made. Gross receipts are measured by adding all receipts during the fiscal year without subtracting any costs or expenses. It is strongly recommended that you maintain documentation of your gross receipts calculation in order to substantiate that your group qualifies to file the 990-N.

The Form 990-N electronic-filing system is hosted on the IRS.gov website. **All new filers** (the individual submitting the filing, not the organization) must register at **ID.me** or **Login.gov** prior to filing their first Form 990-N. This is a one-time registration; you will not be asked to register again when filing next year. You will need this information to log in as a returning user, so be sure to make note of your registration information.

Form 990-N must be completed and filed electronically. **There is no paper form. Do not use a smart phone to register or file your Form 990-N.**

Use the Form 990-N Electronic Filing System (e-Postcard) [User Guide](#) while registering and filing. There are links and screenshots throughout the document to facilitate the filing process. This User Guide was updated in August 2023, so please review carefully.

For filing system and website issues, see [How to File: Frequently Asked Questions](#). If site issues are unresolved, call TE/GE Customer Accounts Services at 877-829-5500. A representative will be available to assist you.

The Controller's Office does not use the 990-N filing process and the IRS does not make the screens available without registering to file a 990-N. Therefore, our information is limited to what is provided in the User Guide.

Organizations should continue efforts to file, even if late.

1. Determine Eligibility to File Form 990-N

Calculate gross receipts for fiscal years 2025, 2024 and 2023. If average gross receipts are \$50,000 or less, 990-N may be filed. If gross receipts are greater than \$50,000 refer to the chart above to determine whether Form 990-EZ or 990 is required.

2. Register

- Go to the following internet link to open the electronic filing page:
 - <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>
 - Review this page carefully as it has important information and links
 - Click the “Submit Form 990-N (e-Postcard) link under the “Submitting Form 990-N (e-Postcard)” header.
 - If you, the submitter, already have either a LOGIN.GOV or ID.me account, sign in.
 - If you, the submitter, do not have either a LOGIN.GOV (hosted and maintained by the IRS) or ID.me (hosted and maintained by a technology provider) account, create a new account using either of the two links under “Create a new account.”
 - Keep a record of your login, password and security information for future use.

4. File Form 990-N

- If you have not previously set up your **e-Postcard Profile**, click on “Manage e-Postcard Profile”.
 - Select “Exempt Organization” from the **User Type** drop down box and click “Continue”
 - Input **your organization’s** EIN and click “ADD EIN” – **NOTE: DO NOT USE DARTMOUTH COLLEGE EIN**
 - Click on “Create New Filing”
- If you have previously set up your **e-Postcard Profile**, click on “Manage Form 990-N Submissions”
 - Click on “Create New Filing”
- On the **Select EIN** page, choose your organization’s EIN from the drop down box and click “Continue”
- On the **Organization Details** page, complete the requested information and click “Continue.”
- On the **Contact Information** page, complete the requested information.
 - **The Organization’s Legal Name is “Trustees of Dartmouth College,” since the class/club is part of Dartmouth’s group exemption.**
 - **The DBA Name is the Organization’s name as shown on the bylaws.**
 - All classes should use 20 N. Main Street, Suite 103, Hanover, NH 03755 as the organization address. **System may not accept Suite 103**
 - **Principal officer can be President or Treasurer using personal address**
 - Add your class/club website if you have one. Enter your website using “[www.](#)” – not “http://www.”
 - If you are missing any required information, click “Save Filing”. This will enable you to return later and complete the form (see Step 3).
 - When you are sure all the information is complete, click “Submit Filing”

- On the **Confirmation Page** the “filing status” will display as PENDING.
 - Click on “Print” in the bottom paragraph to print a copy for your records. Once you leave the page, you will not be able to print this filing.
- On the **Manage Form 990-N Submission** page, the submission will show as PENDING.
 - After seven minutes, refresh the page (F5 key). The GET UPDATED STATUS button should be visible.
 - Select GET UPDATED STATUS to see if your submission was accepted or rejected.
 - If your submission was rejected, select the submission ID hyperlink for additional details.
 - After the status is updated, the only valid statuses are “Accepted” or “Rejected.” If your status displays any other text (like “submitted” or “MeF failed”), contact Customer Account Services at 877-829-5500.

A word of caution: Form 990-N does not request specific financial information, however, if your group fails to maintain a well-documented set of financial records that include details of annual activities, balances in asset accounts, and means of calculating receipts, you will not have support for the information that is included in Form 990-N. If asked to support the statements made on Form 990-N you will have difficulty in doing so. At the close of each fiscal year, a financial statement should be prepared and used both to provide information requested by the Alumni Relations Office, and to support your IRS filing.

Penalties for Failing to File

Failure to file a timely Form 990-EZ or 990 may result in fines of \$20 per day past the due date, not to exceed the lesser of \$12,000 or 5% of gross receipts. The IRS will not levy fines for failure to file a Form 990-N; however, notices of failure to file will be issued. Groups that fail to file for three consecutive years will have their tax-exempt status automatically revoked. The IRS does not issue warning notices. Once revoked for failure to file, a group may be able to have its exempt status reinstated by filing for individual group exempt status but may not re-join the College's IRS Group Exemption. Dartmouth College is unable to provide assistance for the reinstatement process, and strongly suggest you consult with a tax advisor.

Instructions

Instructions for 990-EZ are included, as well as a sample, completed 990-EZ. This sample assumes that the group is part of the College's group exemption. The sample 990-EZ includes cross-references to the sample treasurer's report. These instructions are intended to provide general guidance for return preparation. Not all line items are included in these instructions, either because some responses are obvious, or because the specifics vary depending upon the individual group's circumstances. Please refer to the IRS instructions. The Controller's Office will assist with general questions. If you require tax expertise on the specifics of your return, we suggest that you consult with a tax advisor. A small number of groups are required to file Form 990. Since Form 990 is complex and unique to each group, we have not provided either instructions or a sample return. Treasurers preparing Form 990 should consider seeking professional assistance.

State Returns

There are no information or tax returns required by the State of New Hampshire for alumni class, club and group organizations that solicit financial contributions only from their respective classes, clubs and groups. So, all of the classes, as well as any clubs or groups residing in New Hampshire, have no state filing obligation, as long as they do not solicit contributions from the general public. (Classes "reside" in New Hampshire, whereas clubs and groups reside in the state in which they are organized and operated.)

Clubs and groups operating in other states may be required to file returns with those states (this may be true even if you are not required to file a federal Form 990 or 990-EZ). If your club or group has not already addressed this issue, an officer should contact the taxing authority in your state to determine if a return is required.

Be aware that there may also be non-tax filings (such as state registration for charitable organizations) required for clubs or groups located in states other than New Hampshire. At this time there is no requirement in New Hampshire for classes, clubs or groups to file an annual charitable activity report provided fundraising is limited to group members.

Other Federal Filing Requirements

In addition to an annual information return, your group may have other federal filing requirements resulting from its financial transactions. Since a group may engage in a broad range of activities, the Controller's Office cannot anticipate all potential filing requirements. As a general rule, payments for services to one vendor of \$600 or greater during a calendar year may create a form 1099-NEC filing requirement. Best practices suggest that all vendors be required to supply Form W-9 in the event that a 1099 is required. Form 1099 is required to be provided to both the vendor and the IRS, as well as some states, by January 31 for transactions made during the previous calendar year. See the IRS website for details. Also keep in mind that overseas transactions may create filing requirements.

IRC Section 501(c)(3) organizations are exempt from the Corporate Transparency Act compliance filing of the Beneficial Ownership Information (BOI) report via FinCEN.

Receipt of Form 1099-K

Merchant card and third-party network payments are required to report certain payments on Form 1099-K by January 31 of each calendar year for credit card and similar payments received by your group. Form 1099-K reports payments and is not a report of taxable income. You should review this form to ensure that it contains the correct EIN. If you disagree with the details, contact the issuer.

Alyssa Beneventi, Tax Manager
Controller's Office
7 Lebanon Street, Suite 302
Hanover, NH 03755-1417
telephone 603-646-0034
email tax@dartmouth.edu

Form 990-EZ Line-By-Line Instructions for Classes, Clubs and Groups included in Dartmouth's group exemption

Parts I, II, III, IV, V, VI

If you make any required or voluntary disclosures in Schedule O, check the box in the header of each section for which Schedule O disclosures are made.

Item A – Tax Year

This is a fiscal year which begins on July 1 and ends the following June 30.

Item B - Check Boxes

Check any boxes that apply if the return is the class/club's first or last return or if your address has changed since the previous return was filed.

Item C - Name and address

For tax reporting purposes, classes should use the Dartmouth College address. If a *club* has a permanent local address, their local address can be used if desired (rather than the Dartmouth College address).

Item D - Employer ID Number

This is the 9-digit taxpayer ID number that has been assigned to your class or club by the IRS in response to the filing of Form SS-4.

Item E – Telephone Number

This is the class treasurer's phone number.

Item F - Group Exemption Number

Enter 8204 as the group exemption number for all classes, clubs and groups covered by the College's group exemption letter. This is the identifying number for the entire *group* of classes, clubs and groups. It is the same for all classes, clubs and groups and is separate from the tax identification numbers of the *individual* classes, clubs and groups in Item D.

Item G – Accounting Method

Choose the method, either cash or accrual used in maintaining the group's financial records.

Item H—Schedule B Attachment

The general rule requires that if any single donor gave \$5,000 or greater, schedule B is required. Check the box only if Schedule B is **not** required.

Item I—Website

If your group has a website, you are required to fill this in. If not indicate "NA"

Item J – Organization Type

501(c)(3)

Item K – Form of Organization

Check the box that describes the organization’s legal entity. If formal incorporation documents have not been filed with the state of domicile, check “Association”.

Part I, Line 1 Contributions, Gifts, Grants

Include on this line all contributions to the class/club from donors (do *not* include donations made by donors directly to the College). Also include all membership dues if the members do not receive substantial benefits in return for their memberships, in which case the dues are deductible as gifts to the class/club and are reported as contributions on this line.

See page 10 of these instructions to determine whether or not your class/club must file Schedule B.

Part I, Line 3 – Membership dues and assessments

Include membership dues if the members receive substantial benefits in return for their memberships. Examples of substantial benefits include, but are not limited to, subscriptions to publications, newsletters that are not only about the organization's activities, free or reduced-rate admissions to events sponsored by the organization, and discounts on articles or services that both members and nonmembers can buy.

Part I, Line 4 - Investment Income

Report on this line any interest or dividends received on cash accounts or other investments of class/club assets.

Part I, Line 5 - Gain or (Loss) from Sale of Assets

Report on this line the amount of any realized gain or loss on the sale of invested assets. If you do not have readily available the cost and gross proceeds from the sale(s), report only the net amount on line 5(c).

Part I, Line 6b - Special Events

Report on this line the gross revenues, expenses, and net income (or loss) from all special events such as mini-reunions, dinners, and other fundraising activities. Do not report gifts (as opposed to ticket/admission charges intended to cover expenses) that are received during these events; report those gifts on Line 1. If the amount on line 6b exceeds \$15,000, you are required to file Schedule G.

Part I, Line 10 - Grants and Similar Amounts Paid

Enter the amount of payments made to Dartmouth College as gifts from the class/club to support class/club projects or other College programs. Also include any grants made to individuals or other organizations. If a grant in excess of \$5,000 was given to any individual or organization, a schedule must be included in Schedule O. See IRS instructions for required detail.

Part I, Line 15 - Printing, Publications, Postage, and Shipping

Enter the cost of acquiring, producing, and distributing the class/club's newsletters, announcements, yearbooks, and other similar materials.

Part I, Line 16 - Other Expenses

Include all other class/club administrative expenses such as office supplies, bank charges, travel costs, etc. Provide detail for the expenses on Schedule O.

Part I, Lines 19 & 21 - Net Assets at Beginning and End of Year

Report on this line the amounts shown on page 1 of the class/club Treasurer's Financial Report under Total Assets for the end of each fiscal year. These amounts should also be shown on lines 22, 25, and 27.

Part I, Line 20 - Other Changes in Net Assets

Include on this line any *unrealized* gain or loss on investments of class/club assets that are reported at market value (if investments are reported on a cost basis, there will be no unrealized gain or loss). Provide an explanation on Schedule O.

Part III - Statement of Program Service Accomplishments

Include here the amount spent on the class/club's primary purposes of: 1) making gifts to Dartmouth College, and 2) distributing publications and membership materials to class/club members. Note that this section does not include the costs of special fundraising events reported on Line 6c of Part I. If there were any grants reported on Line 10 of Part I, those grants will need to be reported here as well.

Part IV-List of Officers, Directors, Trustees

List officer names, titles and hours worked per week.

Part V - Other Information

Respond to the questions on lines 33 through 46. In the unlikely event of a "yes" response, contact the College Controller's Office to discuss any additional information required on the return.

Line 35 - Unless the class/club profits from an activity which is unrelated to its purpose of supporting the College, the class/club has no unrelated business income.

Line 41 - Classes are considered "residents" of New Hampshire where there is generally no state filing requirement, see **State Returns**, above. However, clubs that have a filing requirement in other states should so indicate on this line.

Line 42a - Include the name of the class/club treasurer and his/her location.

Part VI

Respond to "YES" to question 48. Responses to other questions in this section will depend on your group's activities. In the majority of cases, these questions will be answered "no".

Schedule A, Form 990 or 990-EZ - Supplementary Information

Part I- Reason for Public Charity Status

Check Box 2

The rest of the Form will be blank but must be submitted to the IRS.

Schedule E, Form 990 or 990EZ-Schools

Respond to each question. Most groups will respond to Questions 1-4 and 7 by answering “YES”, while Questions 5-6 will be answered “NO”. This recommended change is a result of a recent IRS examination of one of the classes.

Prepare a statement as follows and include it in Line 3:

Dartmouth College Class of XXXX is an alumni group and a subordinate organization of Trustees of Dartmouth College (EIN 02-022211). As part of a group exemption with the Trustees of Dartmouth College (Group Filing Number 8204) Dartmouth College Class of XXXX is recognized as exempt as a school under IRC §509(a)(1) and §170(b)(1)(A)(ii). Dartmouth College Class of XXXX is an alumni club that supports the Trustees of Dartmouth College through various activities.

If you answer "no" to question 4d write "see response to #3 above" in the space provided.

Schedule B, Form 990 or 990-EZ – Schedule of Contributors

Schedule B must be completed if any contributor gave the class/club a gift of \$5,000 or more (in determining whether a contributor gave \$5,000 or more, total only that person's gifts of \$1,000 or more in the current year). On Schedule B list the contributor's name and address and the aggregate amount contributed to the class/club during the current fiscal/calendar year.

PLEASE NOTE that this schedule is not open to public inspection and should not be copied if the class/club receives a request for a copy of their 990 or 990-EZ tax filing. See **Public Inspection Copy**, below.

Schedule G, Form 990 or 990-EZ Supplemental Information Regarding Fundraising or Gaming Activities

Schedule G must be completed if the total reported in Part I line 6a or b exceeds \$15,000. If activities are from fundraising events, fill in Part II, if from gaming, fill in Part III. Refer to IRS 990-EZ instructions, and 990 Schedule G instructions for details.

Schedule O, Supplemental Information to Form 990 or 990-EZ

There are some line items in the 990-EZ that if filled out require an explanation on Schedule O. Some examples include Part I, Lines 8, 10, and 16. Where the form indicates that Schedule O explanations are required provide a short description. Schedule O also may be used for voluntary disclosures.

Public Inspection Copy

An organization's Form 990 or 990-EZ and all accompanying schedules, except Schedule B, are required to be available for inspection by the public for three years. The names and addresses of the contributors listed on Schedule B are not required to be made available for public inspection. Best practices recommend that the organization make a Public Inspection Copy file of its Form 990/990-EZ, with a Schedule B that omits the names and addresses of the contributors but includes the amounts.