

CURRENT REVENUE PROCEDURES PERTAINING TO EXEMPT ORGANIZATIONS

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| 1956-2 | 1956-1 C.B. 1017 | State chartered credit unions may file CUNA forms as application |
| 1959-31 | 1959-2 C.B. 949 | Establishing exemption of Canadian or Honduran organizations |
| 1968-14 | 1968-1 C.B. 768 | "Conformed copy" standards for application documents |
| 1971-17 | 1971-1 C.B. 683 | Effect of gross receipts from nonmembers — 501(c)(7) |
| 1972-5 | 1972-1 C.B. 709 | 501(d) exemption applications |
| 1972-50 | 1972-2 C.B. 830 | Procedures for 4947(a)(1) trusts to obtain determinations on foundation status |
| 1974-41 | 1974-2 C.B. 495 | Election under 4942(h)(2) regarding treatment of qualifying distributions |
| 1975-13 | 1975-1 C.B. 662 | Public interest law firm fees [modified by Rev. Proc. 92-59] |
| 1975-50 | 1975-2 C.B. 587 | Private schools racially nondiscriminatory policies — recordkeeping |
| 1976-10 | 1976-1 C.B. 548 | Change of accounting period for group [see Rev. Proc. 79-3] |
| 1976-34 | 1976-2 C.B. 656 | Private foundation and operating foundation determinations and rulings |
| 1977-20 | 1977-1 C.B. 585 | Extended reliance — community trust |
| 1977-32 | 1977-2 C.B. 541 | Company scholarship programs — reliance |
| 1979-3 | 1979-1 C.B. 483 | Change of accounting period for group [modifies Rev. Proc. 76-10] |
| 1979-6 | 1979-1 C.B. 485 | Labor returns as information returns |
| 1979-8 | 1979-1 C.B. 92 | Late filing of Form 990 - organizations ultimately determined to be private foundations |
| 1980-27 | 1980-1 C.B. 677 | Group exemption procedures [modified by Rev. Proc. 96-40] |
| 1980-28 | 1980-1 C.B. 680 | Court-determined exemption |
| 1980-39 | 1980-2 C.B. 772 | Company educational loan programs |
| 1981-6 | 1981-1 C.B. 615 | Contributors — <i>substantial and material change</i> in support [see Rev. Proc. 89-23] |
| 1981-7 | 1981-1 C.B. 615 | Unusual grants not requiring advance ruling |
| 1981-65 | 1981-2 C.B. 690 | Company scholarship programs — publicizing in newsletter |
| 1982-2 | 1982-1 C.B. 367 | Cy pres — state laws relating to 501(c)(3) dissolution provision |
| 1982-39 | 1982-2 C.B. 759 | Reliance on Publication 78, Cumulative List |
| 1983-23 | 1983-1 C.B. 687 | List of exempt organizations not required to file Form 990 |
| 1983-32 | 1983-1 C.B. 723 | Return filing requirements for charitable and split-interest trusts |
| 1984-36 | 1984-1 C.B. 510 | Indian tribal governments — list of subdivisions |
| 1984-37 | 1984-1 C.B. 513 | Indian tribal governments — procedures for requesting determination on status |
| 1984-47 | 1984-1 C.B. 545 | Nonsubstantive amendments — 15-month rule under 508 |
| 1985-51 | 1985-2 C.B. 717 | Company scholarship — 10 percent test of Rev. Procs. 76-47 and 80-39 clarified |
| 1985-58 | 1985-2 C.B. 740 | Change of accounting period by EO [see Rev. Proc. 97-27 for change of method] |
| 1986-17 | 1986-1 C.B. 550 | Indian tribal governments — obsoletes the 2 year limit in Rev. Procs. 83-87 , 84-36 & 84-37 |
| 1986-43 | 1986-2 C.B. 729 | Educational methodology |
| 1987-51 | 1987-2 C.B. 650 | Change of accounting method for 501(m) organizations |
| 1989-23 | 1989-1 C.B. 844 | Amplifies Rev. Proc. 81-6 for grant-making foundations |
| 1989-94 | 1989-2 C.B. 233 | Annual returns by federal credit unions exempt under 501(c)(1) |
| 1990-12 | 1990-1 C.B. 471 | Deductibility of payments when benefit received [amplifies Rev. Rul. 67-246] |
| 1991-20 | 1991-1 C.B. 524 | Guidelines for determining whether an organization is a <i>religious order</i> |
| 1992-59 | 1992-2 C.B. 411 | Public interest law firm guidelines [supersedes Rev. Proc. 71-39] |
| 1992-85 | 1992-2 C.B. 490 | Relief under Reg. 301.9100-1 |
| 1992-94 | 1992-2 C.B. 507 | Safe harbor under 4942 for certain grants to foreign grantees |
| 1994-17 | 1994-5 C.B. 457 | Form 990 filing relief for certain foreign organizations [supplements Rev. Proc. 83-23] |
| 1995-21 | 1995-1 C.B. 686 | Treatment of 501(c)(5) associate member dues as UBI [modified by Rev. Proc. 97-12] |
| 1995-48 | 1995-2 C.B. 418 | Form 990 filing relief for governmental units/affiliates [supplements Rev. Proc. 83-23] |
| 1996-10 | 1996-1 C.B. 577 | Form 990 filing relief for church affiliated organizations [supplements Rev. Proc. 83-23] |
| 1996-32 | 1996-1 C.B. 717 | Safe harbor for organizations providing low-income housing to be charitable |

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| 1996-40 | 1996-2 C.B. 301 | Annual group exemption reports to be filed in Ogden, Utah [modifies Rev. Proc. 80-27] |
| 1997-12 | 1997-1 C.B. 631 | Treatment of 501(c)(5) associate member dues as UBI [modifies Rev. Proc. 95-21] |
| 1997-27 | 1997-1 C.B. 680 | Procedures for change in accounting method for income tax purposes |
| 1998-19 | 1998-1 C.B. 547 | Application of 6033(e) to certain organizations [supersedes Rev. Procs. 95-35 & 95-35A] |
| 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 Rev. Proc. 83-23] |
| 2005-11 | 2005-2 C.B. 307 | Safe harbor standards for determining if an employee of a college or university is eligible for the student FICA exception. |
| 2007-27 | 2007-14 IRB 887 | Safe harbor provisions for 527 organizations |
| 2008-4 | 2008-1 I.R.B. 125 | Letter rulings, determination letters, closing agreements, etc. |
| 2008-5 | 2008-1 I.R.B. 168 | Technical advice procedures |
| 2008-8 | 2008-1 I.R.B. 237 | User fees |
| 2008-9 | 2008-1 I.R.B. 258 | Procedures for issuing determination letters and rulings on exempt status |