

PUBLICATION

Spotlight on Non-Profits: IRS Eliminates Donor Reporting Requirements for Certain Tax-Exempt Organizations

Authors: Allen Brooks Blow

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The IRS recently released Revenue Procedure 2018-38 (the "Revenue Procedure"), which exempts certain tax-exempt organizations from the requirement of reporting the names and addresses (the "Donor Information") of substantial contributors (generally contributors of \$5,000 or more during a year) on Schedule B ("Schedule B") of Forms 990 and 990-EZ ("990s"). Previously, most tax-exempt organizations were required to report Donor Information for substantial contributors on Schedule B. Under the Revenue Procedure, organizations exempt from federal income tax under Section 501(a) (other than those described in Section 501(c)(3)) will not be required to include Donor Information on Schedule B. Included in the group of organizations which will not be required to report the Donor Information are organizations described in Sections 501(c)(4) (social welfare organizations) and 501(c)(6) (trade associations).

The Revenue Procedure does not apply to 501(c)(3) organizations, which will continue to be required to supply the Donor Information on Schedule B. Furthermore, the Revenue Procedure does not affect the reporting requirements applicable to Section 527 political organizations.

The Revenue Procedure applies to 990s for taxable years ending on or after December 31, 2018. Thus, Donor Information will be required to be reported on 990s currently on extension for the taxable year which ended December 31, 2017. Furthermore, the Revenue Procedure does not eliminate the requirement for tax-exempt organizations to keep the Donor Information on record and supply it to the IRS when required.

Please remember that advice and counsel regarding your particular tax-related issues, including the potential impact of the developments referenced above on you or your organization, are dependent upon your specific facts and circumstances. For more information about how these developments may affect your organization and related matters, contact the author of this alert, [Allen Blow](#), or any members of the Firm's [Tax Group](#).