

of deficiency in tax is treated as a final determination that a deficiency of tax exists when such waiver has been finally accepted by the Internal Revenue Service. For example, a final determination that a deficiency of tax exists under section 507 or chapter 41 or 42 is made when the organization is sent a notice of deficiency with respect to such tax.

(d) *Effective date.* The provisions of this section apply with respect to all determinations made after December 31, 1969.

(Secs. 6033(a)(1), 6104(b), and 7805 of the Internal Revenue Code of 1954 (83 Stat. 519, 68A Stat. 755 as amended by 83 Stat. 530, and 68A Stat. 917; 26 U.S.C. 6033(a)(1), 6104(b), and 7805); secs. 6104(a)(1)(A), 6104(a)(1)(B), and 7805 of the Internal Revenue Code of 1954 (72 Stat. 1660, 88 Stat. 940, 68A Stat. 917; 26 U.S.C. 6104(a)(1)(A), 6104(a)(1)(B), 7805))

[T.D. 7122, 36 FR 11031, June 8, 1971, as amended by T.D. 7290, 38 FR 31835, Nov. 19, 1973; T.D. 7785, 46 FR 38508, July 28, 1981. Re-designated by T.D. 7845, 47 FR 50490, Nov. 8, 1982]

§ 301.6104(d)-0 Table of contents.

This section lists the major captions contained in §§ 301.6104(d)-1 through 301.6104(d)-3 as follows:

§ 301.6104(d)-1 Public inspection and distribution of applications for tax exemption and annual information returns of tax-exempt organizations.

- (a) In general.
- (b) Definitions.
 - (1) Tax-exempt organization.
 - (2) Private foundation.
 - (3) Application for tax exemption.
 - (i) In general.
 - (ii) No prescribed application form.
 - (iii) Exceptions.
 - (iv) Local or subordinate organizations.
 - (4) Annual information return.
 - (i) In general.
 - (ii) Exceptions.
 - (iii) Returns more than 3 years old.
 - (iv) Local or subordinate organizations.
 - (5) Regional or district offices.
 - (i) In general.
 - (ii) Site not considered a regional or district office.
 - (c) Special rules relating to public inspection.
 - (1) Permissible conditions on public inspection.
 - (2) Organizations that do not maintain permanent offices.

(d) Special rules relating to copies.

- (1) Time and place for providing copies in response to requests made in person.
 - (i) In general.
 - (ii) Unusual circumstances.
 - (iii) Agents for providing copies.
- (2) Request for copies in writing.
 - (i) In general.
 - (ii) Time and manner of fulfilling written requests.
 - (A) In general.
 - (B) Request for a copy of parts of document.
 - (C) Agents for providing copies.
- (3) Fees for copies.
 - (i) In general.
 - (ii) Form of payment.
 - (A) Request made in person.
 - (B) Request made in writing.
 - (iii) Avoidance of unexpected fees.
 - (iv) Responding to inquiries of fees charged.
- (e) Documents to be provided by regional and district offices.
 - (f) Documents to be provided by local and subordinate organizations.
 - (1) Applications for tax exemption.
 - (2) Annual information returns.
 - (3) Failure to comply.
 - (g) Failure to comply with public inspection or copying requirements.
 - (h) Effective date.
 - (1) In general.
 - (2) Private foundation annual information returns.

§ 301.6104(d)-2 Making applications and returns widely available.

- (a) In general.
- (b) Widely available.
 - (1) In general.
 - (2) Internet posting.
 - (i) In general.
 - (ii) Transition rule.
 - (iii) Reliability and accuracy.
- (c) Discretion to prescribe other methods for making documents widely available.
- (d) Notice requirement.
- (e) Effective date.

§ 301.6104(d)-3 Tax-exempt organization subject to harassment campaign.

- (a) In general.
- (b) Harassment.
- (c) Special rule for multiple requests from a single individual or address.
- (d) Harassment determination procedure.
- (e) Effect of a harassment determination.
- (f) Examples.
- (g) Effective date.

[T.D. 8861, 65 FR 2033, Jan. 13, 2000]