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Isaac M. O'Bannon • Jan. 19, 2014

Responding to a Freedom of Information Act request, the IRS has released a series of documents, including training materials used by agents relating to how it recognizes and treats exempt organizations like nonprofits.

The FOIA request was made by Tax Analysts, a nonprofit organization that provides research and analysis of federal, state, and international taxes.

The organization made the request in May 2013 following the controversy regarding the determinations office's handling of exemption applications from conservative organizations. Tax Analysts brought suit against the IRS in August, seeking expedited processing of the request. The IRS released roughly 1,000 pages in September, followed by another 1,800 pages in November. A judge for the U.S. District Court for the District of Columbia on January 7 ordered that the IRS produce the remaining documents responsive to the FOIA request by January 15.

The latest materials, which total just under 1,200 pages, consist of student guides for exempt organizations determinations; learning objectives and course requirements; sample case processing forms for exemption applications; teaching materials and objectives for instruction on section 501(c)(4) organizations; definitions of relevant EO measurement terms like “solely” and “primarily” and their corresponding activity percentages; and training materials for EO determinations specialists. The documents released on January 15 primarily date from 2009, before the controversial application review policies for the determinations office were in effect.

“Retrieving these documents was a small victory in our continuous and ever-

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